194922

# K-91

# KANSAS TEACHER'S PURCHASES OF SCHOOL AND CLASSROOM SUPPLIES TAX CREDIT

	For the taxable year beginning	, 20	; endin	g , 20	
Name of Taxpayer		Social Security Number Name of School		Name of School Where you Taught in 2022	
Spouse's Name		Social Security Number Name of School Where you Taught in 2022		Name of School Where you Taught in 2022	
COMPUTATION OF CREDIT (INDIVIDUALS ONLY)					
1.	. Total amount of expenditures made this tax year by the taxpayer, if a "qualified taxpayer," for school and classroom supplies. (See instructions)				
Total credit available this tax year for the taxpayer (See instructions)				2	
3.	Total amount of expenditures made this tax year by the spouse, if a "qualified taxpayer," for school and classroom. (See instructions)				
4. Total credit available this tax year for the spouse				4	
5. Total credit available (add line 2 and line 4)				5	
6. Amount of your Kansas tax liability for this tax year after all credits other than this credit 6				redit 6	
7.	Amount of credit allowable this year. Enter the lesser of line "Other credits" line of Form K-40				

## **GENERAL INFORMATION**

2022 House Bill 2239 provides for an individual income tax credit for expenditures made by a qualified taxpayer for school and classroom supplies during the taxable year. A "qualified taxpayer" means an individual who is a Kansas resident and is employed as a public or private school teacher. The amount of credit allowed each taxable year shall not exceed \$250 per qualified taxpayer.

#### SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

#### **COMPUTATION OF CREDIT**

- LINE 1 Enter the total amount of expenditures made by the taxpayer, if a qualified taxpayer (as defined in General Information above) on school and classroom supplies for this tax year.
- LINE 2 Enter the lesser of \$250 or line 1.
- **LINE 3** If married filing a joint return and both the taxpayer and spouse are qualified taxpayers (as defined in General Information above), enter the total amount of expenditures made by the spouse on school and classroom supplies for this tax year.

- **LINE 4** Enter the lesser of \$250 or line 3.
- **LINE 5** Add line 2 and line 4. This is the total credit available.
- **LINE 6** Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.
- LINE 7 Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the Other Credits line on form K-40. Enclose a copy of this credit schedule with your form K-40.

### **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**