

**RURAL BUSINESS DEVELOPMENT TAX CREDIT PROGRAM (RBDTC)
TAX CREDIT APPLICATION INSTRUCTIONS**

1. Individuals and businesses that have contributed to approved regional foundations in Kansas are eligible to claim the Rural Business Development Tax Credit. The tax credit application, after being processed and approved by the Kansas Department of Commerce (Commerce), must be attached to Kansas Tax Form K-32 and filed with the respective tax return of the contributor. Please refer to the Form K-32 instructions, provided through the Kansas Department of Revenue, for further information.
2. Please type or neatly print, in black or blue ink, all requested information on the application. If a particular question is not applicable, please fill in "N/A."
3. All questions pertain to the individual or business at the time the contribution was made. Information furnished on this application will also be used by the Kansas Department of Revenue.
4. Do not write in the box labeled "FOR STATE USE ONLY."
5. Attach proof of contribution and send the original completed application to the regional foundation that is receiving your contribution. Commerce will notify the regional foundation of approval or disapproval. Do not claim this credit on your Kansas income tax return until the tax credit application has been processed and approved by Commerce. The amount of the approved credit will be indicated in the "For State Use Only" box.
6. Tax credit applications cannot be processed by fax or e-mail. Only original, mailed applications will be accepted. Processing and approval time should take no longer than two (2) weeks from the date of receipt of the tax credit application by Commerce.
7. If you have any questions on this *tax credit* application, please contact the Rural Business Development Tax Credit Program Coordinator at the Kansas Department of Commerce at (785) 296-3485.
8. If you have questions regarding *tax issues* or the *completion of the appropriate tax return forms*, please call the Kansas Department of Revenue Taxpayer Assistance Bureau at (785) 296-3070.
9. For a description of what constitutes acceptable documentation of contributions for this program, please refer to the 'Documentation Requirements for RBDTC Contributions' form, which should be provided to you by the regional foundation.