



# INSTRUCTIONS FOR SCHEDULE K-24

## GENERAL INFORMATION

K.S.A. 74-50,231 provides an income tax credit for tax years commencing after December 31, 2022 and ending before January 1, 2026, for an employer who employs an apprentice:

- Pursuant to a registered apprenticeship agreement;
- In accordance with a registered apprenticeship plan for at least all or a portion of the probationary period, as defined for that apprenticeship program standards, work process schedule or as designated by the Secretary of Commerce;
- At the time such probationary period is completed.

The tax credit shall be claimed by the eligible employer for the taxable year in which the apprentice completed the probationary period while employed by the eligible employer or the taxable year next succeeding the calendar year in which the apprentice completed the probationary period while employed by the eligible employer, as determined by the Secretary and set forth in the agreement.

Subsequent credits may be claimed for up to three successive calendar years, or portions thereof, next succeeding the date on which the probationary period of the apprentice was met, by any eligible employer who subsequently employs the apprentice in all or a portion of the year. The credit shall be claimed by the eligible employer for the taxable year in which the apprentice was employed or the taxable year next succeeding the calendar year in which the apprentice was employed as determined by the Secretary and set forth in the agreement. The amount of the credit shall be up to \$2,500, for each apprentice so employed and may be awarded for up to 20 apprentices employed in each taxable year per eligible employer. The credit shall not be awarded for employment of the same apprentice more than four times.

“Apprentice” means a person who is a Kansas resident at least 16 years of age, except where an older minimum age standard is otherwise fixed by law and is employed in Kansas to learn an apprenticeable occupation as defined in 29 C.F.R. § 29.4. “Apprenticeship” includes a person who is compensated by a registered apprenticeship sponsor or a registered apprenticeship intermediary but whose apprenticeable work occurs under the supervision of an eligible employer.

“Apprenticeship program” means a plan containing all terms and conditions for the qualification, recruitment, selection, employment and training of apprentices, as required under 29 C.F.R. § 29.4 and 29 C.F.R. § 30, including such matters as the requirement for a written apprenticeship agreement.

“Eligible employer” means a business with a physical location in Kansas, authorized to conduct business in Kansas and subject to the Kansas income tax act that employs or supervises the work of an apprentice pursuant to a registered apprenticeship agreement and in accordance with a registered apprenticeship program. “Eligible employer” may include, but not be limited to, a for-profit eligible healthcare employer.

“Registered apprenticeship agreement” means an apprenticeship agreement that has been accepted and recorded by the Office of Apprenticeship of the Employment and Training Administration of the United States Department of Labor or the Secretary as evidence of the apprentice’s participation in a particular registered apprenticeship program.

“Registered apprenticeship program” means an apprenticeship program that has been accepted and recorded by the Office of Apprenticeship of the employment and training administration of the United States Department of Labor or has been registered or approved by the Secretary as meeting the basic standards and requirements of the United States Department of Labor for approval of such program.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

Enter all requested information at the top of this schedule.

## PART A - COMPUTATION OF THIS YEAR'S CREDIT

### SPECIFIC LINE INSTRUCTIONS

**LINE 1** - Enter the credit amount as determined by the Secretary of Commerce.

**LINE 2** - Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** - Enter your share of credit for this year by multiplying line 1 by line 2.

**LINE 4** - Enter the amount of your Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 5** - Enter the lesser of lines 3 or 4. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, or K-120.

## PART B - APPRENTICE INFORMATION

Enter the name of the apprentice, social security number, apprenticeship registration number, date they completed the apprenticeship program, and the to and from dates of the probationary period.

### TAXPAYER ASSISTANCE

Questions you may have about qualifying for the Apprentice Incentive Program should be addressed to:

Kansas Department of Commerce  
1000 SW Jackson St, Suite 100  
Topeka KS 66612-1354  
Phone: 785-296-5298  
[kansascommerce.gov](http://kansascommerce.gov)

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](http://ksrevenue.gov).