K-36
(Rev. 7-10-25)

KANSAS
TELECOMMUNICATIONS CREDIT

K-36
Attach
190525

For the taxable year beginning _____ 20_____; ending _____, 20_____

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
Name of parent corporation	Employer ID Number (EIN)

Using the information provided on Form TC-100, enter the PVD ID Number in column (a), and the amount of credit available in column (b) for the appropriate years. Column (c) is the portion of column (b) for each year that was actually and timely paid in the tax year being reported. Column (d) is the date the eligible property taxes were paid and should match the receipts used to determine the amounts in Column (c).

Property tax year	(a) PVD ID #	(b) Credit available from PVD Form TC-100	(c) Amount of column (b) paid this year and available for credit (do not include any filing penalties)	(d) Date paid
2024				
2025				
Total credit available this tax year (add totals in column c). Enter this amount in Part I of your Form K-120				

GENERAL INFORMATION

Telecommunications Credit

K.S.A. 79-32,210 provides an income tax credit for property taxes paid by telecommunication companies on property initially acquired and first placed in service after January 1, 2001 that has an assessment rate of 33%. The credit will be equal to the amount of property taxes timely paid for the difference between an assessment level of 25% and the actual assessment of 33%. State assessed telecommunications companies are eligible for this credit.

This is a refundable credit and therefore if the available credit exceeds the tax liability for the telecommunication company for any year all additional credit will be refunded to the telecommunications company or all proper partners, owners or members of the partnership, S corporation, LLP or LLC.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

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, 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.

Required Documentation

Telecommunication companies will need a copy of Form TC-100 issued by the Division of Property Valuation within the Kansas Department of Revenue that provides the amount of the tax credit available.

Form TC-100 may be needed for two separate years as the credit is only available for property taxes paid timely during the income tax year for which you are filing this credit schedule.

Property taxes may be timely paid in one income tax year for property assessed in two different years.

IMPORTANT: Do not enclose either the tax receipts or Form TC-100 with this schedule. However, keep a copy of the county tax receipt(s) showing timely payment of the personal property tax. The Kansas Department of Revenue reserves the right to request additional information as necessary to verify your tax credit.

TAXPAYER ASSISTANCE

For information and assistance regarding the content of Form TC-100, contact:

State Assessed Bureau
Property Valuation Division
Zibell Office Building
300 SW 29th Street
PO Box 3506
Topeka KS 66625-3506

Phone: 785-296-2365

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**