



David C. Toland, Secretary

Laura Kelly, Governor

Community Service Tax Credit Transfer Form

Notification of Tax Credit Transfer

This serves as notification to the Kansas Department of Commerce of a transfer of a Community Service Tax Credit Certificate from the original owner _____ (transferee). A copy of this notification will be provided by Commerce to the Kansas Department of Revenue.

The transfer of credit will not be complete until the original issued certificate and completed notification of transfer form is received and approved by Commerce.

Please forward the original certificate and Notification of Tax Credit Transfer form to:

Kansas Department of Commerce
Community Service Tax Credit Program
1000 S.W. Jackson St, Suite 100
Topeka, KS 66612-1354
Phone: (785) 296-4100

Transferor Declaration (Original Owner):

I hereby certify that I have not owed any Kansas income tax pursuant to K.S.A. **79-32**, and K.S.A. [79-32,196](#) do not currently believe that I will owe any such tax for the current taxable year. I understand that a physical transfer of the Community Service Tax Credit Certificate must be made in order for this transfer to be final.

Name: _____ Date of Original Certificate: _____ Amount: \$ _____

Signature of Transferor

Date

Transferee Declaration (New Owner):

The following information on the transferee must be completed:

Name: _____ Phone: (____) _____ E-mail: _____
Address: _____ City _____ State _____ Zip _____ Amount paid by
transferee for tax credit: \$ _____ (must be at least 50% of value)

I understand that an amended Kansas income tax return may be necessary to claim the tax credit. A tax credit that has been transferred to me must be claimed in the tax year that the original tax credit was issued.

Signature of Transferee

Date

K.S.A. [79-32,196](#) The amount received by the assignor will be taxable income. The excess of the value of such credit over the amount paid by the assignee shall be taxable income of the assignee.