TWO LIINES
Pregnancy Clinic

We want you to know about the Pregnancy Resource Act!

This bill provides a 70% state income tax credit available to donors of an “eligible charitable organization;” and yes, Two Lines Pregnancy Clinic is eligible.

Get a 70% Kansas Tax Credit when you donate to Two Lines.

Two Lines Pregnancy Clinic will accept and process KS state tax credit applications (form K-96) for gifts of $250 and greater.

Example Donations and Credits:

Donation You Make to Two Lines	$10,000	$5,000	$1,000	$250
Your Kansas State Income Tax Credit	$7,000	$3,500	$700	$175
Your Out-of-Pocket Cost	$3,000	$1,500	$300	$75

Ways to Donate:

1. **Scan the QR code to donate by credit card or e-check.**
2. **Mail your check to:**
   Two Lines Pregnancy Clinic
   PO Box 7123
   Shawnee Mission, KS 66207
3. **For stock donation instructions,** contact ljensen@twolineskc.com.

Why do you want a credit?

Tax credits are NOT deductions. Deductions reduce your total income before taxes owed are calculated.
Tax credits directly reduce the amount of tax you owe.

This means **tax credits have a much greater impact on your Kansas taxes paid and can be a huge benefit to you.** Consult your tax advisor about how this may apply to you.

How the tax credit works:

1. Donate $250 or more by check, credit card, or stock to Two Lines Pregnancy Clinic. There is no individual maximum gift. Contact Linda Jensen at ljensen@twolineskc.com for how to donate stock.
2. Access the Tax Credit Application, KS form K-96, at unexpectedlovekc.com/donate or through the QR code under “Ways to Donate”.
3. Fill out the application and send the original, signed form to Two Lines Pregnancy Clinic with your gift.
4. Published regulations state that the K-96 form must be filed within 30 days from the donation date. For multiple donations, that means 30 days from the date of the last donation. All applications for any year must be filed by January 31 of the following year.
5. Two Lines Pregnancy Clinic will submit the form K-96 to the State on your behalf.
6. Upon approval, Two Lines Pregnancy Clinic will mail you all necessary documentation for your tax filing.
7. Each form must be filed in the same calendar year that the gift is given. The gifts must be given no later than 90 days after the form was signed and by December 31. One form cannot span two years.
8. Tax credits have a state-wide limit of $10M. Once $10M is distributed, the Dept. of Revenue will not approve further tax credit applications.
9. There is not a limit to the number of forms that can be filed per year.
10. Up to 4 gifts can be grouped on one K-96 form. The total of those gifts must be $250 or more. Each gift must be made via the same payment method.
11. Donations through third-party payers:
    - Donations from DAFs and foundations are not eligible for this tax credit.
    - Donations from trusts may or may not be eligible, depending on how the trust was set up.
    - Donations made by QCD are eligible. However, the KS Dept. of Revenue recommends that you consult your tax advisor about how the tax credit may impact your federal income taxes.

If you donate monthly, contact ljensen@twolineskc.com for instructions.

Need another form? Visit unexpectedlovekc.com/donate

LAST UPDATED 8-1-26

Simple End-to-End KS Tax Credit Process

Donor Steps

We take it from here!

Donation

Donate $250 or more by check, credit card, or stock to Two Lines Pregnancy Clinic. There is no individual maximum gift.*

Application

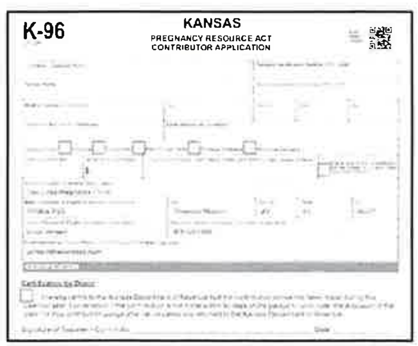
Fill out K-96 application and send to Two Lines. There may be a 30-day filing deadline from the donation date.

Submission

Two Lines Pregnancy Clinic will submit the form K-96 to the State of Kansas on your behalf.

Certificate

Upon approval (normally within 2-4 weeks Q1-3, and 4-6 weeks Q4), Two Lines Pregnancy Clinic will mail you documentation for your annual tax filing.


K-96

KANSAS

PREGNANCY RESOURCE ACT CONTRIBUTOR APPLICATION

AD ASTRA PER ASPERA

Kansas

Department of Revenue

TAX CREDIT CERTIFICATE
PREGNANCY RESOURCE ACT

*For information about donating stock or monthly donations, contact ljensen@twolineskc.com for instructions.

8/1/2026

TWO LINES
Pregnancy Clinic

K-96
(Rev. 4-7-26)

KANSAS
PREGNANCY RESOURCE ACT
CONTRIBUTOR APPLICATION

195926
Attach

Contributor (Taxpayer) Name		Taxpayer Identification Number (EIN / SSN)		
Spouse Name		Spouse Identification Number (EIN / SSN)		
Mailing Address of Contributor	City	County	State	Zip
Telephone Number for Contributor	Email Address for Contributor			

Taxpayer Type: ☐ Individual ☐ Corporation ☐ Pass-through entity ☐ Financial Institution ☐ Insurance Company

Date of Contribution	Amount of Contribution	Type of Contribution:
	$	☐ Cash / Credit Card / Check ☐ Stocks / Bonds ☐ Personal Property ☐ Real Property

Name of Eligible Charitable Organization Two Lines Pregnancy Clinic		☐ Check box if the Contribution will be made at a later date. (See instructions)		
Mailing Address of Eligible Charitable Organization PO Box 7123	City Shawnee Mission	County JO	State KS	Zip 66207
Contact Person for Eligible Charitable Organization Llinda Jensen	Telephone Number of Eligible Charitable Organization (913) 428-0869			
Email Address for Contact Person for the Eligible Charitable Organization ljensen@twolineskc.com				

CERTIFICATION

Certification by Donor

☐ I hereby certify to the Kansas Department of Revenue that the above referenced contribution was made during this calendar year. I understand if the contribution is not made within 90 days of the pledge to contribute, the allocation of the credit for this contribution pledge shall be canceled and returned to the Kansas Department of Revenue.

Signature of Taxpayer / Contributor ______________________________ Date ____________

Certification by Eligible Charitable Organization

☐ I hereby certify that on the date above, this eligible charitable organization received the contribution as noted or the pledge of a contribution to be made.

Signature of Executive Director ______________________________ Date ____________

The Small Print – Things You Need to Know

- Donation(s) must be made by cash, check, e-check, credit/debit card, or stock.
- Up to 4 gifts can be grouped on one form. The total of those gifts must be $250 or greater. Donation methods cannot be mixed on one form.
- Fill out the K-96 form completely. Every field is a required field. The application cannot be submitted on the state DOR website without all of the information.
- **The published regulations state that the K-96 form must be filed within 30 days from the donation date. For multiple donations, that means 30 days from the date of the last donation. All applications for any year must be filed by January 31 of the following year.**
- To be eligible, "contribution to be made at a later date" must be fulfilled within 90 days or by the end of the year, whichever comes first.
- Tax credits totaling $10M can be approved by the KS Dept. of Revenue each calendar year. Once that maximum is reached, no further credits will be approved for the year.

INSTRUCTIONS FOR SCHEDULE K-96

GENERAL INFORMATION

K.S.A. 79-32,316; establishes the Pregnancy Resource Act effective July 1, 2024. For tax years commencing after December 31, 2023, a credit shall be allowed against the income, privilege or premium tax liability, in an amount equal to 70% of the total amount contributed during the taxable year by a taxpayer to an eligible charitable organization.

Prior to claiming a tax credit on the tax return, a taxpayer shall apply for a tax credit by completing, signing, and dating this form and submitting to the eligible charitable organization with the contribution. The eligible charitable organization will then sign, date and submit the completed application to the Kansas Department of Revenue through the web application specifically designed for this tax credit program. Within 30 days of receipt of a complete application, the Department will allocate a credit based on the contribution made or to be made as certified by the contributor. If the contributor is pledging a contribution at the time the application is submitted to the eligible charitable organization rather than actually making a contribution, the contributor will need to indicate by checking the box that provides the contribution will be made at a later date.

Contributions can be made by cash, check, credit card, money order, cashier's check, stocks/bonds, personal property, or real property and must be made by the end of the calendar year. Should a contributor submit an application to an eligible charitable organization with a promise or pledge to make a contribution, the applicable amount of credit associated with that pledge shall reduce the amount of tax credits that may be issued within any one calendar year and shall also go towards the limitation of $5 million per eligible charitable organization per tax year for that particular eligible charitable organization to whom the pledge was made. A contribution must be received by the eligible charitable organization within 90 days of the date the contributor made the pledge or by end of the calendar year, whichever is earlier. If the contribution is not received within the 90 days, the credit amount that has been allocated based on the contributor's pledge shall be canceled and returned to the Kansas Department of Revenue for reallocation.

If a contribution has been made, the following documentation will need to accompany the application:

Cash: Legible receipt from the eligible charitable organization which indicates the name and address of the eligible charitable organization; name, address, and telephone number of the contributor; amount of the cash contribution and the date the contribution was received; and signature of a representative of the eligible charitable organization receiving the contribution.

Check: A copy of the original check and a receipt from the eligible charitable organization including the same information required of a cash contribution.

Credit Card: Legible credit card transaction receipt with the name and address of the eligible charitable organization; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the eligible charitable organization receiving the contribution. Receipts should have the credit card account number blacked out.

Money Order or Cashier's Check: Legible copy of the money order or cashier's check with the name and address of the eligible charitable organization, name, address and telephone number of the contributor, amount of the contribution and the date the contribution was received; and signature of a representative of the eligible charitable organization receiving the contribution.

Stocks or Bonds: Proof of documentation is the transfer from the contributor to the eligible charitable organization indicating the name of the stock/bond, the number of shares and the date of donation. Stocks/bonds contributed shall be valued at the average stock/bond price ((Hi trade price + Low trade price)/2) on the date of transfer. For example: eligible charitable organization receives 100 shares of XYZ Corporation at $30/share on 1/31/24 ((High price of $40 + low price of $20)/2). Total value contributed to the eligible charitable organization would be $3,000 (100 shares x $30/share). The gift of a properly endorsed stock certificate is completed on the date of mailing or other delivery to the eligible charitable organization. If the taxpayer delivers the certificate to a bank or broker acting as an agent, for transfer into the name of the organization, the date of the contribution is the date the stock is transferred on the books of the issuing entity.

Personal Property Items: Proof of documentation includes a copy of an invoice showing the cost to the contributor or current fair market value, whichever is less. (Fair market value is the price the property would sell for on the open market.) Personal property items contributed and tax credits calculated shall be valued at the lesser of its fair market value or cost to the contributor and may include costs incurred in making the contribution, but shall exclude sales tax and profit margin.

Real Estate Donations: Proof of documentation must be a copy of title deed or policy, as well as a copy of at least two (2) appraisals. Contributions of real estate are allowable for tax credit only when title thereto is in fee simple absolute and is clear of any encumbrances or liens. The amount of contribution/tax credit allowable shall be based upon the lesser of two current independent appraisals conducted by state licensed appraisers.

The total amount of tax credits allowed for contributions to a single eligible charitable organization cannot exceed $5 million per tax year. The aggregate amount of tax credits claimed may not exceed $10 million per tax year. The Department shall allocate credits based on the contribution made and the allocation limitations within 30 days of the submittal of the application.

A certificate will be issued to each contributor upon receipt of the application and contribution. This certificate will be available for download by the eligible charitable organization through the web application. The eligible charitable organization will be responsible for ensuring the tax credit certificate is given (emailed, mailed or other) to the contributor.

Pass-through entities must provide a list of all shareholders/partners/members names, SSN/EIN and percentage of ownership. Should the pass-through entity have an executed agreement that provides the tax credit shall be apportioned differently than the percentage of ownership, please provide those alternative percentages for each shareholder/partner/member and the applicable SSN/EIN of each along with a copy of the agreement.

TAXPAYER ASSISTANCE

For assistance in completing this application contact the Kansas Department of Revenue:

Office of Policy and Research
109 SW 9th Street
P.O. Box 3506
Topeka, KS 66601

Phone: 785-296-8042
Fax: 785-296-7928

Additional copies of this application and other tax forms are available from our website at: **ksrevenue.gov**