**Opinion Letter**

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| **Letter Number:** | **O-2002-015** |

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| **Tax Type:** | **Corporate Income Tax; Individual Income Tax** |
| **Brief Description:** | **Computation of qualified business facility investment at an existing qualified business facility for the High Performance Incentive Program (HPIP) investment tax credit.** |
| **Keywords:** |  |
| **Approval Date:** | **08/16/2002** |

**Body:**

Office of Policy & Research  
  
  
August 16, 2002

XXXXX  
XXXXX  
XXXXX  
  
  
  
Dear XXXXX:  
  
Thank you for your letter requesting information regarding the computation of qualified business facility investment at an existing qualified business facility for the High Performance Incentive Program (HPIP) investment tax credit.  
  
I have enclosed an example where the tax year and certification period do not run concurrently.  
  
If you should have any questions following your review of the example please give me a call.  
  
  
Sincerely,  
  
  
  
Kathleen M. Smith  
Tax Specialist, Office of Policy and Research  
  
**Double click on the attachment below to launch Acrobat Reader and view the document.**  
[Part II Calc of HPIP InvestmentCertification and TY not concurrent.pdf](file:///\\ecommfs\ecommerce\Web\KDOR2019\pdf\pildocs\opinions\PartIICalcofHPIPInvestmentCertificationandTYnotconcurrent.pdf)  
**If you do not have Acrobat Reader, it can be downloaded through the KDOR website.**  
  
  
**Date Composed: 08/22/2002 Date Modified: 08/22/2002**