



2008

KANSAS

**Homestead Claim &
Property Tax Relief Claim**

Forms and Instructions



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Important Information

NEW FOR 2008

- ◆ **NEW FORM – PROPERTY TAX RELIEF FOR LOW INCOME SENIORS.** A new property tax refund for homeowners, 65 years of age or older with household income of \$16,800 or less, is available on Form K-40PT. The refund is 45% of the property taxes actually and timely paid on real or personal property used as their principal residence. Claimants who receive this property tax refund **cannot** claim a Homestead refund. Form K-40PT can be found in this booklet.
- ◆ **ELECTRONIC FILING.** The Homestead Claim (K-40H) and the Property Tax Relief Claim for Low Income Seniors (K-40PT) may be filed electronically through Kansas **WebFile** or **IRS e-File**. Both filing methods are safe and secure and you will get your refund faster if you use the direct deposit option!
WebFile is a safe, secure, and **FREE** online filing system. To file your claim online using WebFile, you will need access to the internet and must have filed a K-40H in 2007. You will be required to enter your last year's refund amount to verify your identity.
IRS e-File is a way to file your return online to the Kansas Department of Revenue by using an authorized IRS e-File provider. Depending on the tax professional and the services requested, a fee may be charged.
Visit our electronic services web site at www.webtax.org for more information and to get started.
- ◆ **SOCIAL SECURITY DISABILITY PAYMENTS.** A person who received social security disability payments prior to attaining full retirement age (65 years) will continue to exclude social security benefits from "Household Income" after reaching age 65.
- ◆ **HOUSEHOLD INCOME ALLOWANCE.** The maximum household income eligible for a homestead refund has increased to \$29,700.

FOOD SALES TAX REFUND

If you qualify for a Homestead refund, you may also qualify for the Food Sales Tax Refund. This refund is for Kansas residents who meet qualifications similar to those for the Homestead refund and whose calculated income (Kansas adjusted gross income plus certain interest and retirement benefits exempt from Kansas tax) is less than \$30,300.

To request a refund, complete the Food Sales Tax Refund worksheet in the Kansas Individual Income Tax Booklet and enter the amount of your refund on line 25 of Form K-40, Individual Income Tax/Food Sales Tax Refund form. To obtain a Form K-40, see *Where to Get Forms*.

REFUND ADVANCEMENT PROGRAM

This program provides eligible homeowners with the opportunity to apply a portion of their anticipated 2008 Homestead or Property Tax Relief refund to help pay the first half of their property tax. A brief explanation of the program is on page 5. Use the information and worksheet on page 23 to understand how the refund process works with this option.

To participate in the Homestead Advancement Program, mark the checkbox on the front of Form K-40H or Form K-40PT. If the box is marked on the 2008 K-40H or Form K-40PT, the 2009 **advancement** will be sent directly from the Kansas Department of Revenue to the County Treasurer, thereby eliminating the need for the claimant to physically deliver the eligibility letter to the County Treasurer (see page 24).

GENERAL INFORMATION

WHAT IS THE HOMESTEAD REFUND?

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. Your refund percentage is based on your total household income. If you own your home, the refund is a percentage of your general property tax. If you rent your home, 15% of the "rent paid for occupancy" is used as the property tax amount. The maximum refund is \$700.

WHAT IS A HOMESTEAD?

A homestead is the house, apartment, rented room, boarding house, mobile or manufactured home, or other dwelling (such as a nursing home, retirement home, or assisted living facility) subject to property tax that you own or rent and occupy as a residence.

If you moved during 2008, you may claim the general property tax or rent paid for the period of time you lived in each residence. Homeowners who rent part of their homestead or use a portion of it for business may claim only the general property tax paid for the part in which they live.

WHAT IS RENT PAID FOR OCCUPANCY?

Rent paid for occupancy is the amount of rent YOU paid during 2008 to occupy your homestead. The value of the furniture, appliances, utilities, or services furnished by your landlord must be deducted from the total rent you paid during the year. Renters must complete Schedule RNT to determine the amount of rent paid for occupancy. If you live in a nursing home or share living quarters with your landlord, follow the special instructions on the back of Schedule RNT.

WHO MAY QUALIFY?

The Homestead Refund Program is for homeowners and renters who were residents of Kansas all of 2008. As a Kansas resident the entire year, you are eligible if your total household income is \$29,700 or less and you:

- were born before January 1, 1953, **or**
- were blind or totally and permanently disabled all of 2008, **or**
- have a dependent child who lived with you the entire year who was born before January 1, 2008, and was under the age of 18 all of 2008.

 **IMPORTANT:** A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes that exceeds \$350,000 does NOT qualify for a homestead refund.

WHAT IS A HOUSEHOLD?

A household is you, or you and your spouse who occupy a homestead, or you and one or more individuals not related as husband and wife who together occupy a homestead.

WHAT IS HOUSEHOLD INCOME?

Household income is generally all taxable and nontaxable income received by all household members during 2008. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

Household income includes, but is not limited to:

- Taxable and nontaxable wages, salaries, and self-employment income
- Earned income credit
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:

K-40H – 50% of Social Security and SSI benefits (except disability payments*).

K-40PT – 100% of Social Security and SSI benefits (except disability payments*).

* **Exception:** Social Security Disability payments become regular Social Security payments when a recipient reaches age 65. These Social Security payments, that were once Social Security Disability payments, are NOT included in household income.

- Railroad Retirement benefits (except disability payments)
- Veterans' benefits and all other pensions and annuities (except disability payments)
- Welfare and Temporary Assistance to Family payments
- Unemployment, worker's compensation & disability income
- Alimony received
- Business and farm income
- Gain from business property sales, investment property sales, and any long-term capital gains included in federal adjusted gross income
- Net rents and partnerships (cannot be a negative figure)
- Foster home care payments, senior companion stipends, and foster grandparent payments
- School grants and scholarships (unless paid directly to the school)
- Gambling winnings, jury duty payments, and other miscellaneous income
- ALL OTHER INCOME received in 2008 not specifically excluded (see below)

Net operating losses and net capital losses **cannot** be used to reduce total household income. DO NOT subtract any net operating loss or net capital loss from the income amounts.

Excluded Income — DO NOT include these items as household income.

- 50% of Social Security and SSI payments. **This exclusion applies only to the Form K-40H, Homestead Claim.** K-40PT filers will report 100% of Social Security and SSI payments.
- Social Security disability payments
- Social Security payments that were Social Security "Disability" payments prior to a recipient reaching the age of 65. These Social Security payments, that were once Social Security Disability payments, are NOT included in household income.

- SSI disability payments
- Railroad disability payments
- Veterans disability pensions
- Previous year's homestead refund, food sales tax or income tax refund
- Utility refunds
- Food stamps (Vision cards)
- Personal or student loans
- Lump sum settlements (i.e., from an insurance policy)
- Gifts from nongovernmental sources
- Child support
- Income of a minor child or incapacitated person if he or she does not hold legal title to the homestead or is not a party to the rental agreement

Although these types of income are not to be entered on lines 4 through 9 of your claim, it is recommended that you enter the total amount(s) received during 2008 from these sources on the back of Form K-40H or Form K-40PT in the "Excluded Income" section. Furnishing this additional information may help to speed processing of your claim.

WHO MAY CLAIM A REFUND

Only one claim (K-40H or K-40PT) may be filed for each household. A husband and wife OR two or more individuals who together occupy the same household may only file one claim. A husband and wife who occupy separate households (such as one spouse living in a nursing home) may file separate claims and include only their individual income.

HOMEOWNERS - If you owe any delinquent property taxes on your home your homestead refund will be used to pay those delinquent taxes. The Department of Revenue will **send your entire refund** to the County Treasurer.

NOTE: You are not required to enclose a copy of your property tax statement with your claim, however the Department of Revenue reserves the right to request a copy at a later date.

RENTERS - The rental property must be on the tax rolls and subject to property tax. You may claim only that portion of the rent YOU pay. Rent paid for you from public funds (such as HUD) is not considered.

 **IMPORTANT:** If the property you rent is not on the tax rolls, you do not qualify for a Homestead refund.

If a claimant is incapable of signing the claim, the claimant's legal guardian, conservator, or attorney-in-fact may file the claim. When filing on behalf of an eligible claimant, a copy of your legal authority is required. See *Signature*, page 24.

WHERE TO GET FORMS

A Homestead Claim Booklet is mailed to individuals who filed a 2007 refund claim on a form printed by the Department of Revenue and whose address has not changed. To obtain forms, see *Request for Tax Forms* on the back cover.

WHEN AND WHERE TO FILE

File your claim after December 31, 2008, but **no later than** April 15, 2009. If you do not have the pre-addressed

envelope, mail your claim to: Homestead Claim, Kansas Department of Revenue, 915 SW Harrison St., Topeka KS 66699-2000

Late Claims – The department may accept a claim filed after the due date whenever good cause exists, provided that the claim is filed within four years of the original due date. Examples of good cause include, but are not limited to, absence of the claimant from the state or country or temporary illness of the claimant at the time the claim was due. When filing a late claim, enclose an explanation with documentation as to why it is late. If your homestead claim will be late because you have an extension of time to file your income tax return, enclose a copy of the income tax extension with your homestead claim.

DECEASED CLAIMANTS

When the person who has been the claimant for a household dies, another member of the household who qualifies as a claimant should become the claimant and file Form K-40H or Form K-40PT for the household. A separate claim on behalf of the decedent is not necessary.

 Husband and wife are both over 65, and their household income is less than \$29,701. The husband died during 2008. Since the widow also qualifies because of age and income to be the claimant, she will file Form K-40H or Form K-40PT as the claimant, reporting her income and that of her husband through the date of his death.

 Two sisters, both over 58, share a rented home, and their household income is \$24,000. If the sister who had been the claimant dies in 2009 prior to filing Form K-40H, the other sister (who is also eligible) will file as the claimant, reporting the total of both incomes for the entire year of 2008.

If **another member of the decedent's household** (such as a surviving spouse) **does NOT qualify to be the claimant**, or when there are no other members of a decedent's household, a claim may be filed for a deceased claimant if the decedent:

- A) was a resident of Kansas all of 2008 but died before filing a claim (died on or after January 1, 2009),
- OR**
- B) died during 2008 and was a Kansas resident the entire portion of the year he or she was alive.

A surviving spouse, executor or administrator, or any other heir at law may claim the homestead refund due a decedent.

 **IMPORTANT:** Mark an "X" in the decedent box located to the right of the *Last Name* area on the front of Form K-40H or Form K-40PT and enter the date of death in the space provided.

How To Compute a Decedent's Refund

If filing on behalf of a claimant who died during 2008, the refund amount (line 15 of Form K-40H or line 12 of Form

K-40PT) is prorated based on the decedent's date of death. If the claimant was a homeowner, the taxes (line 11 of Form K-40H or Form K-40PT) are also prorated based on the decedent's date of death.

Use the following steps to compute a refund on behalf of a decedent who died during 2008.

Step 1 Complete Form K-40H or Form K-40PT through line 10 using the line-by-line instructions that begin on page 19.

Step 2 Compute the Allowable Property Tax and/or Rent paid by decedent to date of death.

OWNERS: The allowable property tax is the percentage of taxes accrued to the decedent's date of death. Multiply the total 2008 property taxes by the percentage from the table below for the month of the decedent's death. Enter the result on line 11 of Form K-40H or Form K-40PT. For example, if the claimant died in August 2008, and the 2008 taxes were \$645, the property tax paid to date of death to enter on line 11 is 8/12ths (.667) of \$645, or \$430 (\$645 X .667 = \$430).

RENTERS: Enter on line 2 of Schedule RNT only the rent paid by the claimant through the date of his or her death. Enter the total of all line 5 amounts from Schedule(s) RNT on line 12, Form K-40H.

 **IMPORTANT:** The following steps apply to Form K-40H only. K-40PT filers will finish their refund computation by completing line 12 of the form.

Step 3 Complete line 13 (total property taxes and rent) and line 14 (refund percentage) of Form K-40H.

Step 4 Multiply line 13, Form K-40H by line 14 of Form K-40H, and enter the result here _____.

Step 5 Enter the percentage from table below for the month of the decedent's death _____.

Step 6 Multiply the answer from Step 4 by the percentage in Step 5 (same percentage used in Step 2 above for homeowners). Enter the result here _____ and on line 15, Form K-40H.

MONTH	PERCENTAGE	MONTH	PERCENTAGE	MONTH	PERCENTAGE
January	.083	May	.417	September	.750
February	.167	June	.500	October	.833
March	.250	July	.583	November	.917
April	.333	August	.667	December	1.000

 The claimant died August 25. Income through August was \$14,500. Total 2008 taxes were \$645; the allowable amount entered on line 11 (and line 13) is \$430. The homestead refund percentage is 64%. Calculate Line 15 as follows:

$$\begin{aligned} \$430 \times 64\% (.64) &= \$275.20 \\ \$275.20 \times .667 &= \$183.56 \end{aligned}$$

Round the \$183.56 amount to \$184 and enter it on line 15 of Form K-40H.

Required Enclosures for Decedent Claims



You must enclose a copy of the death certificate, funeral home notice, or obituary statement with a decedent's claim, **AND one of the following:**

- If the estate is being probated, a copy of the Letters of Testamentary or letters of administration.
- If the estate is not being probated, a completed Form RF-9, Decedent Refund Claim, on page 26.

Signature on a Decedent's Claim: A decedent's claim should be signed by the surviving spouse, executor/executrix, administrator, or other authorized person.

AMENDING A CLAIM

If after mailing your claim you find that you have made an error that will affect your refund amount, file an amended Form K-40H or Form K-40PT **after** you receive your refund from the first claim. To file an amended claim, obtain another copy of Form K-40H or Form K-40PT, and mark the "amended" box located to the right of the county abbreviation. Enter the information on the claim as it should have been, and enclose an explanation of the changes. If an additional refund is due you will receive it in 10 to 12 weeks.

If the refund on the amended claim is LESS than the refund you received from the original claim, enclose a check or money order for the difference. Make your check payable to "Kansas Department of Revenue". Write "Homestead Repayment - Amended Claim" and your Social Security number on the face of your payment.

REFUND ADVANCEMENT PROGRAM (Homeowners Only)

This optional program allows eligible homeowners who received a 2007 Homestead refund to use their anticipated 2008 Homestead refund (advancement) to pay up to the first half of their 2008 property taxes. The amount of the advancement is based on the 2007 refund.

You must mark the check box on the front of form K-40H or Form K-40PT to participate in the advancement program in the upcoming year. In November of each year, a letter showing the advancement amount available will be sent to eligible homeowners (those who have no outstanding tax liability to the department). For more information about using this option for the first half of your property taxes, contact your county clerk or the Kansas Department of Revenue.

If you used this program to pay all or part of your first half 2008 property taxes, use the information and worksheet on page 23 to compute the remainder of the refund you will receive from the department once you have filed your Form K-40H or Form K-40PT, and if applicable, your Form K-40 for tax year 2008.

FRAUDULENT CLAIMS

The Homestead Refund Program is designed to provide tax relief only to those that qualify. Fraudulent refund claims filed will be denied and may result in criminal prosecution.

HOMESTEAD REFUND PERCENTAGE TABLE — Line 14

If the amount on line 10, Form K-40H is between:	Enter this percentage on line 14, Form K-40H:
\$ 0 and \$ 6,000	100%
\$ 6,001 and \$ 7,000.....	96%
\$ 7,001 and \$ 8,000.....	92%
\$ 8,001 and \$ 9,000.....	88%
\$ 9,001 and \$ 10,000.....	84%
\$ 10,001 and \$ 11,000	80%
\$ 11,001 and \$ 12,000	76%
\$ 12,001 and \$ 13,000.....	72%
\$ 13,001 and \$ 14,000.....	68%
\$ 14,001 and \$ 15,000.....	64%
\$ 15,001 and \$ 16,000.....	60%
\$ 16,001 and \$ 17,000.....	55%
\$ 17,001 and \$ 18,000.....	50%
\$ 18,001 and \$ 19,000.....	45%
\$ 19,001 and \$ 20,000.....	40%
\$ 20,001 and \$ 21,000.....	35%
\$ 21,001 and \$ 22,000.....	30%
\$ 22,001 and \$ 23,000.....	25%
\$ 23,001 and \$ 24,000.....	20%
\$ 24,001 and \$ 25,000.....	15%
\$ 25,001 and \$ 26,000.....	10%
\$ 26,001 and \$ 29,700.....	5%
\$ 29,701 and over	0%

FORM K-40PT LINE-BY-LINE INSTRUCTIONS

If you filed a Form K-40H for 2008, you cannot claim this refund.

NAME AND ADDRESS

Use the instructions for Form K-40H on page 19 to complete the personal information at the top of Form K-40PT.

QUALIFICATIONS

Lines 1 through 3: You must have been 65 years of age or older, a **resident** of Kansas **all of 2008** and a home **owner during 2008**. If you meet these qualifications, enter your date of birth on line 3.

HOUSEHOLD INCOME

Enter on lines 4 through 10 the annual income amounts received by you and your spouse during 2008. Enter on line 9 the income of ALL other persons who lived with you at any time during 2008.

Lines 4 and 5: Use the instructions for lines 4 and 5 of Form K-40H on page 20 to complete lines 4 and 5 of Form K-40PT.

Line 6: Enter the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual benefit statement. **Do not include Social Security or SSI "disability" payments.** (Note: Social Security Disability payments become regular Social Security payments when a recipient reaches age 65. These Social Security payments, that were once Social Security Disability payments, are NOT included in household income.) Enter the annual amount of any Social Security **disability** benefits and Social Security payments of a person who has reached age 65 who had previously been receiving Social Security Disability payments, in the *Excluded Income* section on the back of Form K-40PT and enclose a benefit statement or award letter with your claim.

If you do not have your statement of Social Security benefits, use the method given for line 6 of Form K-40H to compute your total received in 2008. Instructions begin at the bottom of page 20.

Lines 7 through 9: Use the instructions for lines 7 through 9 of Form K-40H on page 21 to complete these lines on Form K-40PT.

Line 10: Add lines 4 through 9 and enter the result. If line 10 is more than \$16,800, you **do not qualify** for a refund.

REFUND

Line 11: Enter the total 2008 general property tax you paid as shown on your real estate tax statement. Enter only **timely paid** tax amounts. For a list of items that you **cannot include** see the instructions for line 11 of Form K-40H at the bottom of page 21.

If you are filing on behalf of a claimant who died during 2008, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, follow the instructions for decedents on page 4.

Line 12: Multiply the amount on line 11 by 45% (.45). This is the amount of your property tax refund.

EXCLUDED INCOME

Line 13: To speed the processing of your refund, list in items (a) through (g) all other income that you **did not include** on line 10. For more information on what to include here, see "Excluded Income" on page 21.

Line 14: List all persons who resided in your household at any time during 2008. Complete all requested information for each person. If more space is needed, enclose a separate sheet.

SIGNATURE

You, as the claimant, **MUST sign the claim**. See the instructions for *Signature* on page 24.

LINE-BY-LINE INSTRUCTIONS

COMPLETING YOUR CLAIM

The large purple boxes on Form K-40H allow us to process your refund claim faster and with fewer errors. For this system to work at its best, it is important to follow the instructions below when completing this form.

- Use only **black** or **dark blue ink**.
- Send the original (purple) K-40H claim form. Do not send a photocopy.
- Stay within the purple lines of each box. Do not use dollar signs, lines, dashes, or other symbols in the boxes or in writing your numbers. For example:

Do: 70 **Don't:** 7Ø

- Print only one number or letter in each box. For example, if the amount is \$4,439.50, it should be entered as:

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- **All entries must be rounded.** Amounts less than \$.50 cents should be rounded down. Round amounts from \$.50 to \$.99 to the next higher dollar.
- If a line does not apply to you, leave it blank. Do not put zeros, dashes, lines, or other symbols in or through the boxes.
- **Software Users:** If you are using an approved computer software program to prepare your claim, send the original K-40H printed on your printer. Do not send a photocopy. (The claims prepared with a software program have a different format than the K-40H forms with the purple printing.)

CLAIMANT INFORMATION

Social Security Number

You must enter **your** Social Security number in the boxes above the name and address. (Do not enter the Social Security number under which you are receiving benefits if not your own.) In order to improve the confidentiality of tax information, your Social Security number is not printed on the pre-addressed label.

Name Boxes

Using **ALL CAPITAL** letters, enter the first four letters of your last name in the boxes to the right of your Social Security number. If your last name has less than four letters, leave the remaining box(es) empty as illustrated here.

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Pre-addressed Label

If you have a pre-addressed label (located on the back of this booklet) and the name and address information is correct, place it on your Form K-40H in the space provided **after** you have completed your claim.

Name and Address

If you do not have a pre-addressed label, or if the information on the label is incorrect, PRINT or TYPE your name, address, and county of residence in the spaces provided at the top of Form K-40H. DO NOT use a label that is incorrect.

Enter your complete street address. Do not use just your P.O. Box mailing address; the physical location (number and street) of your residence must also be included. Be sure also to include any additional address information, such as an apartment number or lot number to assure delivery of your refund or any correspondence.

Name or Address Change Box

If you filed a Homestead claim last year and your name or address has changed, please put an "X" in the box to the right of the address. This will help us update our records and assure timely response to your claim.

Telephone Number

Enter the area code and telephone number where you can be reached during our office hours. Should a problem arise while processing your claim, it is very helpful if we can contact you by phone. The number will be kept confidential.

Deceased Claimant

If you are filing on behalf of a claimant who is deceased, mark an "X" in the box, and enter the date of the claimant's death. You must use the special instructions for *Deceased Claimants* beginning on page 4 to figure the decedent's refund. Be sure to enclose the additional documents required.

Amended Claim

If this is an amended (corrected) claim, mark an "X" in the box. The instructions for amending a homestead claim are on page 5.

QUALIFICATIONS — Lines 1 through 3



IMPORTANT: To qualify, you must first have been a resident of Kansas all of 2008.

If you were a Kansas resident all year, complete **ONLY** the qualification line that applies to your situation. For example, if you are age 60 and also blind, enter your birthdate in the boxes for line 1 and skip lines 2 and 3.

Line 1 — Age Qualification

If you were born before January 1, 1953, enter the month, day and year of your birth in the spaces provided. Add a preceding "0" for months and days with only one digit. For example enter September 1, 1922 like this:

09 01 1922

Line 2 — Disabled or Blind Qualification

If you are blind or totally and permanently disabled, enter the month, day and year you became blind or disabled.



You **must enclose** documentation of permanent disability or blindness with each year's Homestead claim. Enclose with Form K-40H either:

- a copy of your Social Security statement showing your disability began prior to 2008, **or**
- Schedule DIS (page 25) completed by your doctor.

Line 3 — Dependent Child Qualification

If you have at least one dependent child, enter the child's name on this line and the date of birth (must be prior to January 1, 2008) in the boxes provided. **Note:** To be considered a dependent child, the child must have resided solely with the claimant the entire calendar year, AND be under 18 all of 2008, AND is or may be claimed as a dependent by the claimant for income tax purposes.



If you do not meet one of these three qualifications, you are not eligible to claim a Homestead refund.

HOUSEHOLD INCOME — Lines 4 through 10

Enter on lines 4 through 8 the total annual income amounts received by you and your spouse during 2008. The income of ALL other persons who lived with you at any time during 2008 will be entered on line 9, All Other Income. If a minor child or incapacitated person holds legal title to the property or is on the rental agreement, the income (wages, child support, etc.) will also be entered on line 9.



IMPORTANT: If you filed a 2008 Kansas Income Tax Return, Form K-40, enter your Kansas Adjusted Gross Income (adding back any losses) in the space provided on line 4. Next, enter on lines 5 through 8 only the income amounts NOT included in your Kansas Adjusted Gross Income. DO NOT enter any income amount twice.

Line 4 — 2008 Wages OR Kansas Adjusted Gross Income AND Federal Earned Income Credit

2008 Wages: If you are not required to file an income tax return, enter in the first space the total of all wages, salaries, commissions, fees, bonuses, and tips received by you and your spouse during 2008, OR

2008 Kansas Adjusted Gross Income: If you file a Kansas income tax return, enter in the first space your Kansas Adjusted Gross Income from line 3 of your Form K-40 (adding back any net operating losses or net capital losses), AND

Federal Earned Income Credit: Enter in the second space any federal Earned Income Credit (EIC) received during 2008. This is generally the amount shown on your 2007 federal income tax return, but could also include an EIC for a prior year that was received in 2008.

Add the amounts for wages **OR** Kansas Adjusted Gross Income **AND** Federal Earned Income Credit together and enter the total on line 4.



CAUTION. If you entered your Kansas Adjusted Gross Income on line 4 of your claim, enter on lines 5 through 8 only the income amount(s) that are NOT already included in your Kansas Adjusted Gross Income on line 4.

Line 5 — All Taxable Income other than Wages and Pensions not already entered on Line 4.

Enter on line 5 all taxable interest and dividend income, unemployment, self-employment income, business or farm income, alimony received, rental or partnership income, the gain from business or investment property sales, and any long term capital gains that were included in federal adjusted gross income. A net operating loss or net capital loss may not be used to reduce household income. If you have nontaxable interest or dividends, enter them on line 9, All Other Income.

If you used a portion of your homestead for rental or business income, enter the net rental or business income on line 5. NOTE: Also complete the worksheet on page 22 to determine the property tax amount to enter on line 11.

Line 6 — Social Security and SSI Benefits, including Medicare Deductions

Enter in the first space of line 6 the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include the amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual Social Security benefit statement. (**Do not include Social Security or SSI "disability" payments.**) Enter the annual amount of any Social Security disability benefits in the *Excluded Income* section on the back of Form K-40H. To verify that the Social Security income is excludable, you must enclose a copy of your benefit statement or award letter with your claim.

If you do not have the annual statement of your Social Security benefits, use the following method to compute the total received for 2008. Add the amount of your December 2008 check, plus the 2008 Medicare deduction of \$93.50 (if applicable), and multiply by 12.



Your December, 2008 social security check is \$795.20. You are covered by Medicare. Compute your total 2008 social security benefits as follows.

$$\begin{aligned} & \$795.20 + \$93.50 = \$888.70 \\ & \$888.70 \times 12 \text{ months} = \mathbf{\$10,664.40} \end{aligned}$$

(Round the result to \$10,664.00 and enter in the first space provided on line 6.)

Multiply the total Social Security and SSI benefits received in 2008 by 50% (.50) and enter the amount in the purple boxes on line 6.

Line 7 — Railroad Retirement Benefits AND all other pensions, annuities, and Veterans Benefits

Enter on line 7 the total amount received during 2008 from Railroad Retirement benefits and Veterans’ pensions and benefits. **(Do not include Veterans’ or Railroad Retirement “disability” payments.)** Also include on line 7 the total of all other taxable and nontaxable pensions and annuities received by you or your spouse that you have not already entered on line 4 or line 6, except Veterans’ and Railroad Retirement “disability” payments.

Line 8 — TAF, General Assistance, Worker’s Compensation and Disability Payments, Grants and Scholarships

Enter on line 8 the total amount received during 2008 in the form of:

- TAF—Temporary Assistance to Families;
- Welfare or general assistance payments;
- Worker’s compensation;
- Disability payments (Do not include disability payments received from Social Security, SSI, Veterans and Railroad Retirement, or pensions that you have already entered on line 4 or line 7);
- Grants, scholarships, and foster grandparent payments.

Line 9 — All Other Income

Enter on line 9 the total of:

- All income (regardless of source) received by adult individuals other than you and your spouse who lived in the homestead at any time during 2008. For those persons who lived with you less than 12 months, include only the income they received during the months they lived with you. Be sure to list these individuals in the *Members of Household* section on the back of the claim.
- The income (child support, SSI, wages, etc.) of a minor child or incapacitated person **ONLY** when that person is an owner of the homestead or is on the rental agreement.
- Any other income as outlined in *What is Household Income* on page 3 that has not been entered on lines 4 through 8.



Enclose with Form K-40H (or K-40PT) a list showing the recipient(s), source(s), and amount(s) for the income entered on line 9.

Line 10 — Total Household Income

Add lines 4 through 9 and enter the total on line 10.



To expedite your refund claim, enclose a copy of pages 1 and 2 of your federal return (1040, 1040A or 1040EZ), statements from SRS and Social Security, and other documentation of the income amounts shown on lines 4 through 9.



If the amount on line 10 is over \$29,700, you do not qualify for a Homestead Refund.

EXCLUDED INCOME (back of the claim)

All claimants are encouraged to complete this section on the back of the claim. We may be able to process your claim more quickly if you furnish this additional information about the sources of your excludable income.

Enter the total received during 2008 by all household members (including minor children) from each of the sources listed — child support, personal and student loans, Social Security Disability, Railroad and Veteran’s Disability, etc. For example, if you received child support of \$50 per month, enter \$600 (\$50 X 12 months) in the child support box. Enter under “Other” the wages received by a minor child, and any other income not considered to be household income (see *What is Household Income*, page 3). To verify that the Social Security is excludable disability income, you must enclose a copy of your benefit statement or award letter with your claim.

REFUND — Lines 11 through 15

Line 11 — Owner

If you own your home, enter on line 11 the total 2008 general property tax you have paid or will pay, as shown on your 2008 real estate tax statement. **DO NOT** include:

- Special assessment taxes, such as those levied for streets, sewers, or utilities;
- Charges for services, such as sewer services;
- Interest or late charges;
- Taxes on agricultural or commercial land.

If you are filing on behalf of a claimant who died during 2008, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, follow the instructions for decedents on pages 4 and 5.

If you have delinquent property tax, mark the box on Line 11. Your homestead refund will be used to pay your delinquent property tax. **Note:** The entire amount of your refund will be sent to your county treasurer.

2008 Property Tax Statement

You are **NOT** required to submit a copy of your 2008 property tax statement with Form K-40H. However, you may be asked to provide this documentation at a later time in order to verify your refund claim.

If you are asked to provide a copy of your property tax statement, you must submit a copy of your 2008 statement (not a basic receipt) to verify the general property tax amount entered on line 11. This copy will not be returned. A property tax receipt that contains a breakdown of property tax among the general tax, special tax, fees, etc. (such as a receipt that is an exact copy of the statement) is acceptable.



CAUTION: The annual statement from your mortgage company and some property tax receipts are NOT acceptable because they do not have a breakdown of the tax paid among general tax, special tax, late fees, etc. If you do not have a copy of your property tax statement, contact your county clerk and request a copy for Homestead purposes.

Mobile and Manufactured Home Owners

If you own your mobile home or manufactured home, enter on line 11 the personal property taxes you paid on your home, as well as the general property tax paid on the land.

If you own your mobile home, but rent the land or lot on which it sits, complete a Schedule RNT for the rent paid on the land. Enter the amount from line 5 of Schedule RNT on line 12 of Form K-40H.

Farm Owners

If your homestead is part of a farm covered by a single property tax statement, you may use only the general property tax paid on the HOMESITE.

OWNER'S STATEMENT

You **must complete** the *Owner's Statement* section on Form K-40H if the name on your property tax statement:

- is followed by "et al" (and others);
- has two or more names on it; **or**
- does not include your name.

Tenants in Common

You must also complete the *Owner's Statement* if the title to your homestead is in your name and the name(s) of another person(s) other than a member of your household as tenants in common. Only the portion of the general property tax that reflects your ownership percentage is to be entered on line 11. Enter your percentage of ownership in the space provided in the *Owner's Statement* section on the back of Form K-40H.

Rental or Business Use of Homestead

If a portion of your homestead was rented to others or used for business purposes during 2008, you may only claim the amount of property taxes paid on the portion of your homestead you used for personal purposes.

Complete the worksheet in the next column to determine the percent of rental or business use to enter in the *Owner's Statement* section, and the property tax amount to enter on line 11, front of Form K-40H.

If you filed Schedule C or C-EZ, Form 1040, complete only lines 4 through 6 of the worksheet.

WORKSHEET for RENTAL or BUSINESS USE of HOME

1. Total number of rooms in your homestead. _____
2. Number of rooms rented or used for business. _____
3. Divide line 2 by line 1. This is the percent of rental or business use. Enter this percentage in the **Owner's Statement** section, back of Form K-40H. _____ %
4. Total 2008 general property tax. _____
5. Multiply line 4 by line 3. (If you claimed a property tax deduction on Schedule C or C-EZ, Form 1040, enter the amount from Schedule C or C-EZ on line 5.) This is the rental/business portion of the property taxes. _____
6. Subtract line 5 from line 4. This is the general property tax on the nonbusiness portion of your homestead. Enter result on line 11, Form K-40H. _____

NOTE: You must also include the income received from the rental or business use of your homestead on line 4 or line 5 of Form K-40H.

Line 12 — Renter

To qualify under the renter provisions of the homestead law, the property you rent must be subject to property tax. Before completing Schedule RNT for the rent you paid, you **MUST** contact the county clerk, your landlord, or authorized agent to be sure the property is on the tax rolls.



If the property you rented all of 2008 is not on the tax rolls, you do not qualify for a Homestead Refund.

A renter's homestead refund is based on 15% of the "rent paid for occupancy." This is the total rent paid during 2008, less the value of any furniture, utilities, or services paid for or furnished by your landlord.

SCHEDULE RNT

If you rent your homestead, you must complete a Schedule RNT for **each** property you lived in during 2008, even if you paid no rent. Follow the detailed instructions on the back of Schedule RNT and the additional information and examples for special housing situations that follow to complete an accurate rental schedule.

Low Income Housing

If you rent low income or subsidized housing, check with your landlord to make sure the property is subject to property tax. (As a general rule, if you pay your rent to a local housing authority, the property is owned by the city and is not subject to property tax.) No homestead refund is allowed on a residence not subject to property tax.

Section Eight Housing

If you rent Section Eight Housing, part or all of your rent is paid by HUD (Housing and Urban Development). You may claim on Schedule RNT only the portion of rent YOU paid.



Rent on your apartment is \$300 per month. HUD pays \$275, you pay the remaining \$25. Only the \$25 you pay is used to compute the total rent paid on line 2 of Schedule RNT.

Nursing Home, Retirement, or Assisted Living Facility Residents.

If the facility in which you are living and paying rent is subject to property tax, complete Schedule RNT for the rent you paid. If welfare or public assistance funds are paid directly to the nursing home for your rent, you may only use the rent YOU pay in completing Schedule RNT.



Your nursing home costs \$80 per day, billed monthly as \$2,400. You pay \$950 per month; the balance is paid by SRS. Use the \$950 per month you paid to figure the total rent amount to enter on line 2 of schedule RNT.



You **must enclose ALL Schedule RNT forms** with Form K-40H. The total rental period shown on Schedules RNT must cover all 12 months of calendar year 2008.

Line 13 — Total (not to exceed \$700)

Add lines 11 and 12. If the total is \$700 or less, enter the total of lines 11 and 12 on line 13.



Your mobile home taxes (line 11) are \$285. Your lot rent paid as property tax (line 12) is \$120. $\$285 + \$120 = \$405$. Enter \$405 on line 13.

If the total of lines of 11 and 12 is **more than \$700**, enter **\$700** on line 13.



Your general property tax on line 11 is \$750; line 12 is blank. Enter \$700 (the maximum amount allowed) on line 13.

Line 14 — Homestead Refund Percentage

Your refund percentage is based on your total household income on line 10. Using the table on page 6, find your income and enter the corresponding percentage on line 14. If the percentage is less than 100%, leave the first box blank. For example, if the percentage is 40%, enter it like this:

	4	0	%
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Line 15 — Homestead Refund

IMPORTANT: If you are filing this claim on behalf of a claimant who died during 2008, complete line 15 by following the instructions for decedent claims on pages 4 and 5.

Multiply line 13 by the percentage on line 14. Enter the result on line 15 of Form K-40H. **Note:** If the amount on line 15 is less than \$5, it will not be refunded.



If line 13 is \$425, and line 14 is 40%: $\$425 \times 40\% (.40) = \170 . Enter \$170 on line 15 of Form K-40H.

You will receive a check for the amount on line 15 if:

- there are no corrections made to your claim; **and**
- as a homeowner, you did not participate in the optional refund advancement program (refer to *Refund Advancement Program* below); **and**
- you have no delinquent property taxes due to your County Treasurer; **and**
- you owe no other debt to the State of Kansas (see the following *Debtor Set-Off* section).

Debtor Set-Off - If you owe a delinquent debt to the State of Kansas (such as child support, student loan, medical bills, or income tax), your Homestead Refund will be applied to that debt first, and any remaining refund will be sent to you. However, this set-off process will cause a delay of up to 12 weeks for any remaining refund.

REFUND ADVANCEMENT PROGRAM
(Home Owners)

If you participated in the refund advancement program by marking the check box on your 2007 Homestead Claim, K-40H, the amount the Kansas Department of Revenue (KDOR) paid to the county for your property tax on your behalf is in our records as a balance due. KDOR will recover this advanced amount when your 2008 Homestead Claim, K-40H (or Property Tax Relief Claim, K-40PT), **and** Individual Income/Food Sales Tax Return, K-40, is processed in 2009.

Your refund will be applied to the amount KDOR sent to the county for your property tax in December 2008, and if there is any left over refund amount, it will be sent to you in a check. As a general rule the Individual Income & Food Sales Tax Return (K-40) will be processed before your Homestead Claim (K-40H) or Property Tax Relief Claim (K-40PT).

If you have a refund due on the K-40H (or K-40PT) **and** K-40 returns, wait until both returns are processed before expecting a refund check. Your refund(s) are also subject to debtor set-off for other delinquent debts owed to the State of Kansas or the County Treasurer.

If you participated in the optional refund advancement program for your 2008 taxes, use the worksheet below to determine the amount of refund you will receive from the department as a check. You may also figure your net refund by adding the refund amounts from K-40 **and** K-40H (or K-40PT) together, then subtracting the advancement amount.

Refund Advancement Worksheet

1. 2008 refund from Line 15 of Form K-40H or line 12 of Form K-40PT _____
2. 2008 refund advancement amount from advancement letter _____
3. Subtract line 2 from line 1 _____

You will receive the amount on Line 3 as a check from KDOR if you have no other delinquent debts due the State of Kansas (see **Debtor Set-Off** above).

Note: Your income tax and/or food sales tax refund on Form K-40 may also be applied to the advancement amount.

STEPS TO SPEED THE PROCESSING OF YOUR REFUND

STEP 1

Assemble the information you will need

- A copy of your 2008 Kansas income tax return (if required to file a return).
- A copy of your 2007 federal income tax return and/or correspondence from the IRS (if you received a federal earned income credit in 2008 for the 2007 or prior tax years).
- Copies of all income documents for all persons who lived with you at any time during 2008, such as W-2 and 1099 forms, and statements from Social Security and SRS.
- Social Security numbers and birth dates of all persons who lived with you at any time during 2008, including children.
- Homeowners: A copy of your 2008 property tax statement.
- Renters: The name, street address, and phone number of all landlords, and the amount of rent paid per month.

STEP 2

Follow the Instructions

- Even if you have filed a claim in the past, review the instructions for each line of your claim form. Instructions begin on page 19.
- Use only BLACK or DARK BLUE ink to complete your claim so the tax processing system can properly read each letter or number.
- If you have questions, call one of the taxpayer assistance numbers on the back cover of this booklet.

STEP 3

Enclose all required documents

- Disabled or Blind Claimants filing Form K-40H: A copy of your Social Security disability letter with date disability began, or Schedule DIS (page 25) completed by your physician. (See the instructions for Line 2 on page 20.)
- List of recipients, sources, and amounts of income reported on Line 9 (see the instructions for Line 9 on page 21).
- A copy of your 2008 income tax return (optional — see instructions for Line 10 on page 21).
- Renters: Completed Schedule(s) RNT totaling 12 months.
- For Deceased Claimants: Proof of death and Form RF-9 (on page 26) or court documents. See page 4.

STEP 4

Sign and mail your claim form

- Your claim **must be signed**. Refunds will not be issued on unsigned claim forms.
- Do not staple, tape or attach any of the documents together. Enclose them loosely in the envelope.
- Mail the original claim form – not a photocopy – to the Kansas Department of Revenue.



State of Kansas
 Department of Revenue
 Docking State Office Building, 915 SW Harrison St.
 Topeka, KS 66612-1588

PRSR STD
 U.S. POSTAGE
PAID
 KANSAS DEPT.
 OF REVENUE



ATTENTION: If correct, peel off and affix to the claim you file. If label is incorrect, do not use.

Taxpayer Assistance

BY PHONE

If you have a question about completing your Kansas Homestead Claim, call 785-368-8222 to speak to a customer representative. If you prefer, you may fax information to 785-291-3614.

TTY Users
 Telecommunications Device
 for the Deaf
 785-296-6461



IN PERSON

Assistance in completing your return is available from our Topeka office or from free volunteer tax assistance programs (VITA) by the Internal Revenue Service (IRS) and the American Association of Retired Persons (AARP). VITA and TCE sites can be found in community centers, libraries, churches, retirement homes, etc. For a site nearest you, call 1-800-829-1040, or visit your local IRS office. For the AARP-Tax Aide site nearest you, call toll-free 1-888-227-7669 or visit their web site at https://locator.aarp.org/vmis/sites/tax_aide_locator.jsp.

Taxpayer Assistance Center
 Docking State Office Building - 1st floor
 915 SW Harrison Street
 Topeka, KS 66625-2007

The Department of Revenue office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

REQUEST FOR TAX FORMS - 785-296-4937

Tax forms can be found at many city and county clerk offices, banks, libraries, and other places of convenience **or** on our web site at www.ksrevenue.gov. To obtain forms by mail, contact the Department of Revenue voice mail system at 785-296-4937. You will be asked to give your name, address, telephone number, and form(s) you desire. Please allow two weeks for delivery of your form(s).

REFUND INFORMATION

Normal processing time for an error-free and complete claim is 10 to 12 weeks. Renters should allow 20 weeks since the rent paid is verified with the landlord(s). You can check the status of your current year refund 24 hours a day/7 days a week from our web site or by phone. You will need to provide the Social Security number(s) shown on your return and the expected amount of your refund. When you have this information, do one of the following:

- Go to www.ksrevenue.gov, click on **Your Personal**, then click on **Refund Status Online**.
- Call **1-800-894-0318** for automated refund information and follow the recorded instructions.