

2009 Instructions

KANSAS Homestead Claim *and* Property Tax for Low Income Seniors



Filing paper?

There are changes that affect YOU!

As you know, Kansas government has been negatively affected by our economy. We must cut costs to save money and avoid tax increases. To do this, we are **implementing some cost-saving changes** in how we do business and **these changes will impact you if you are still filing a paper form.**

The Department of Revenue does not have funding for 2010 to hire temporary employees to open mail. Consequently, our existing staff will have to handle the extra workload during the busy tax season. This means that **the typical 10-12 week timeframe for processing paper forms will likely double** and you may wait **24 weeks for your refund.**

We can, however, process your return quickly if you **file electronically** this year. Not only is it easy, safe, and FREE if you use WebFile, electronic filing **saves the state a considerable amount of money** in processing costs. In fact, a paper return costs 5 times more of your tax dollars to process than a return filed electronically. Also, with **electronic filing you can get your refund faster.** Save money and time ... *File Electronically!*



File Electronically!
See page 2.

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Important Information

NEW FOR 2009

◆ **NEW EXPANDED ELIGIBILITY TO INCLUDE DISABLED VETERANS AND SURVIVING SPOUSES.** Veterans must be Kansas residents, honorably discharged, and certified to have 50% or more permanent disability sustained through military action. Spouses of deceased disabled veterans would continue to remain eligible until such time as they remarry. Original Veterans Disability Determination Letter or Letter from regional V.A. that include disability date verifying disability occurred prior to January 1, 2009 and percentage of permanent disability are required to be filed with the Homestead Refund Claim (K-40H).

◆ **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** on-line filing system. To file your claim on-line using WebFile,  you will need access to the internet and must have filed a K-40H in 2008. 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 claim on-line 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.

◆ **HOUSEHOLD INCOME ALLOWANCE.** The maximum household income eligible for a homestead refund has increased to \$31,300.

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 \$31,900.

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 back cover of this booklet.

REFUND ADVANCEMENT PROGRAM

This program provides eligible homeowners with the opportunity to apply a portion of their anticipated 2009 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 16 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 2009 K-40H or Form K-40PT, the 2010 **advancement** will be sent directly from the Kansas Department of Revenue to the County Treasurer.

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 2009, 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 2009 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 2009. As a Kansas resident the entire year, you are eligible if your total household income is \$31,300 or less and you:

- were born before January 1, 1954, **or**
- were blind or totally and permanently disabled all of 2009, **or**
- have a dependent child who lived with you the entire year who was born before January 1, 2009, and was under the age of 18 all of 2009.

 **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 2009. 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
- Federal 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* – see "Excluded Income" below).
 - **K-40PT** – 100% of Social Security and SSI benefits (except disability payments* – see "Excluded Income" below).
- 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 2009 not specifically excluded (see below)

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

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

- 50% of Social Security and SSI payments on Form K-40H. (K-40PT filers are not allowed an exclusion for Social Security and SSI payments.)
- Social Security and SSI Disability payments*
- Social Security (or SSI) Disability 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.

- Railroad Disability payments
- Veterans Disability pensions
- Previous year's homestead refund, food sales tax or federal and state income tax refund - except federal EIC
- Utility refunds
- Food stamps (Vision cards) or WIC
- 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 2009 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 17.

WHERE TO GET FORMS

A Homestead Claim Booklet is mailed to individuals who filed a 2008 refund claim on a form printed by the Department of Revenue and whose address has not changed. To obtain forms, see *Request for Forms* on the back cover.

WHEN AND WHERE TO FILE

File your claim after December 31, 2009, but **no later than** April 15, 2010. Mail your claim to: Homestead Claim, Kansas Department of Revenue, 915 SW Harrison St., Topeka KS 66699-2000. Do not staple anything to your form.

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 55 (65), and their household income is less than \$31,301. The husband died during 2009. 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 55, share a rented home, and their household income is \$24,000. If the sister who had been the claimant dies in 2010 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 2009.

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:

- was a resident of Kansas all of 2009 but died before filing a claim (died on or after January 1, 2010),
- OR**
- died during 2009 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 2009, 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 2009.

Step 1 Complete Form K-40H or Form K-40PT through line 10 using the line-by-line instructions that begin on page 12.

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 2009 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 2009, and the 2009 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.

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.

SAFE SENIOR (K-40PT). Multiply amount on line 11 of Form K-40PT by 45% (.45). Multiply the result by the percentage from table below for the month of the decedent's death and enter this amount on line 12 of Form K-40PT.

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 2009 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 (available on our web site).

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 20 to 24 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 2009 Homestead or Property Tax Relief for Low Income Seniors (SAFE SENIOR) refund to use their anticipated 2009 Homestead refund (advancement) to pay up to the first half of their 2009 property taxes. The amount of the advancement is based on the 2008 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 2009 property taxes, use the worksheet on page 16 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 2009.

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.

The following is a picture of the 2009 Kansas Homestead Claim **for informational purposes only** and is **not to be used for filing** your Homestead Claim.

Forms printed by the Kansas Department of Revenue (KDOR) are designed to be imaged in our computer system, enabling us to process your claim faster and with fewer errors. For our system to work properly and issue your refund timely, it is important to use an original form printed by KDOR or file electronically (see page 2). If you need a form, see *Request for Forms* on the back of this booklet.

K-40H <small>(Rev. 7/09)</small>		2009 KANSAS HOMESTEAD CLAIM		134109	L														
DO NOT STAPLE		FILE THIS CLAIM AFTER DECEMBER 31, 2009, BUT NO LATER THAN APRIL 15, 2010																	
Claimant's Social Security Number XXXXXXXXXX		First four letters of claimant's last name. Use ALL CAP IRL letters. XXXX		Claimant's Telephone Number XXXXXXXXXX															
Name and Address	First Name of Claimant SAM	Initial S	Last Name SAMPLEPERSON																
	Home Address (number and street or rural route) 123 MAIN ST																		
	City ANYTOWN		State KS	Zip Code 12345	County Abbreviation														
<div style="display: flex; justify-content: space-between;"> <div> <p>Mark this box if claimant is deceased (See instructions) <input type="checkbox"/></p> <p>Date of Death _____</p> <p>IMPORTANT: Mark this box if name or address has changed <input type="checkbox"/></p> <p>Mark this box if this is an amended claim <input type="checkbox"/></p> </div> <div style="border: 1px solid black; padding: 2px;"> <p style="text-align: center; margin: 0;">YOU MUST HAVE BEEN A RESIDENT OF KANSAS THE ENTIRE YEAR OF 2009</p> <p>Answer ONLY the questions that apply to you:</p> <p>1. Age 55 or over for the entire year? Enter date of birth (must be prior to 1954)</p> <p>2. Disabled or blind for the entire year? Enter the date disability began. See instructions on page 20</p> <p>3. Dependent child who resided with you and was under 18 years of age for the entire year? Child's name _____ Enter date of birth (must be prior to 2009)</p> <p><input type="checkbox"/> Mark this box if you are filing as surviving spouse of a disabled veteran OR of an active duty service member who died in the line of duty (see instructions for this qualification and for required enclosures).</p> </div> <div style="display: flex; justify-content: space-between;"> <table border="1" style="border-collapse: collapse;"> <tr><th>MONTH</th><th>DAY</th><th>YEAR</th></tr> <tr><td>XX</td><td>XX</td><td>XXXX</td></tr> <tr><td>XX</td><td>XX</td><td>XXXX</td></tr> <tr><td>XX</td><td>XX</td><td>XXXX</td></tr> </table> <table border="1" style="border-collapse: collapse;"> <tr><td colspan="2">ENCLOSE Social Security Benefit Verification Statement or Schedule Dis</td></tr> </table> </div> </div>						MONTH	DAY	YEAR	XX	XX	XXXX	XX	XX	XXXX	XX	XX	XXXX	ENCLOSE Social Security Benefit Verification Statement or Schedule Dis	
MONTH	DAY	YEAR																	
XX	XX	XXXX																	
XX	XX	XXXX																	
XX	XX	XXXX																	
ENCLOSE Social Security Benefit Verification Statement or Schedule Dis																			
Household Income	ENTER THE TOTAL RECEIVED IN 2009 FOR EACH TYPE OF INCOME. See instructions.																		
	4. 2009 Wages OR Kansas Adjusted Gross Income \$ _____ plus Federal Earned Income Credit \$ _____. Enter the total																		
	5. All taxable income other than wages and pensions not included in Line 4. Do not subtract net operating losses and capital losses																		
	6. Total Social Security and SSI benefits, including Medicare deductions, received in 2009 (do not include disability payments from Social Security or SSI) \$ _____. Enter 50% of this total																		
	7. Railroad Retirement benefits and all other pensions, annuities, and veterans benefits (do not include disability payments from Veterans and Railroad Retirement)																		
	8. TAF payments, general assistance, worker's compensation, grants and scholarships																		
	9. All other income, including the income of others who resided with you at any time during 2009																		
10. TOTAL HOUSEHOLD INCOME (Add lines 4 through 9. If line 10 is more than \$31,300, you do not qualify for a refund)																			
Refund	11. OWNER - 2009 general property taxes (See instructions) <input type="checkbox"/> Mark this box if you have delinquent property tax.																		
	12. RENTER - Enter total of line 5 amounts from RNT Schedule(s). ENCLOSE all RNT Schedules																		
	13. Total. Add lines 11 and 12, but do not enter more than \$700																		
	14. Using your total household income on line 10 and the Refund Percentage Table, enter your refund percentage																		
	15. Homestead refund (Multiply line 13 by percentage on line 14)																		
<p>Important: If you filed Form ELG with your county, your refund will be reduced by the ELG amount applied to the first half of your 2009 property tax.</p> <p>Mark this box if you wish to participate in the Refund Advancement Program (see instructions) <input type="checkbox"/></p>																			
Signature	<input type="checkbox"/> I authorize the Director of Taxation or the Director's designee to discuss my K-40H and enclosures with my preparer.																		
	I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete claim.																		
Claimant's signature		Date	Signature of preparer other than claimant		Preparer's phone number														
<p>IMPORTANT: Please allow 20 to 24 weeks to process your refund. Renters should allow 28 weeks so the rent can be verified with your landlord.</p> <p style="text-align: center;">PLEASE COMPLETE THE BACK OF THIS FORM</p>																			

Excluded Income

Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

Enter in the spaces provided the annual amount of all other income not included as household income on line 10:

(a) Food Stamps \$	X	X	X	X	X	00	(b) Nongovernmental Gifts \$	X	X	X	X	X	00
(c) Child Support \$	X	X	X	X	X	00	(d) Settlements (lump sum) \$	X	X	X	X	X	00
(e) Personal and Student Loans . . \$	X	X	X	X	X	00	(f) SSI, Social Security, Veterans or Railroad Disability \$	X	X	X	X	X	00
(g) Other (See instructions) Source _____						Amount \$	X	X	X	X	X	00	

Owner Statement

Is the property listed above owned by someone other than you OR you and your spouse? Yes No

If yes, did that person reside with you in 2009? Yes No

If the property was owned by someone other than you or you and your spouse, did they pay any portion of the property tax? Yes No

If yes, what amount of the total property tax did they pay? 00

What portion, if any, of the homestead property was rented or used for business in 2009? _____ % (See instructions)

Members of Household

Complete the information below for ALL persons (including yourself) who resided in your household at any time during 2009. Indicate the number of months they lived with you and whether or not the income is included on lines 4-9 of Form K-40H.

Name	Date of birth	Relationship	Number of months resided in household	Income included on lines 4-9, Yes/No	Social Security Number
	/ /				X X X X X X X X X X
	/ /				X X X X X X X X X X
	/ /				X X X X X X X X X X
	/ /				X X X X X X X X X X
	/ /				X X X X X X X X X X
	/ /				X X X X X X X X X X
	/ /				X X X X X X X X X X
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	/ /				X X X X X X X X X X

KANSAS CERTIFICATION OF RENT PAID

2009

First Name _____	Last Name _____	Social Security Number _____
------------------	-----------------	------------------------------

RENTAL PERIOD: From _____, 2009 **to** _____, 2009.
Month Day Month Day

Complete a Schedule RNT for each place you resided in 2009, even if you paid no rent. See instructions on reverse side.

ADDRESS OF RENTAL PROPERTY

for the above time period.

NOTE: If this rental is an apartment complex, enter the name of the complex below.

Number and Street or Rural Route _____

City _____ State _____ Zip Code _____

Landlord/Property Owner Name _____

Mailing Address _____

City _____ State _____ Zip Code _____

Landlord/Property Owner Telephone Number _____ Fax Number (if applicable) _____

LANDLORD or PROPERTY OWNER:

Enter ALL requested information. Your claim for refund cannot be processed if this information is missing or incomplete.

TYPE OF RENTAL PROPERTY

(Check all that apply):

- | | | |
|--|---|--|
| <input type="checkbox"/> Low income housing
<input type="checkbox"/> Section eight housing
<input type="checkbox"/> Apartment
<input type="checkbox"/> House
<input type="checkbox"/> Duplex or similar facility | <input type="checkbox"/> Nursing, boarding, group home or assisted living facility
<input type="checkbox"/> Hotel
<input type="checkbox"/> Housing authority
<input type="checkbox"/> Live with landlord | <input type="checkbox"/> Mobile home
<input type="checkbox"/> Mobile home lot
<input type="checkbox"/> Manufactured home
<input type="checkbox"/> Other (Explain) _____ |
|--|---|--|

Follow the instructions on the back of this form to accurately complete Lines 1 through 5.

1. Is the rental property above subject to property tax? YES NO
2. Total rent **you** paid for the 2009 rental period shown above. See instructions on back. *Do not include deposits or rent that is owed the landlord. Section 8 residents: Do not enter gross rent, only the amount you paid*
3. Value of utilities, furnishings, or services included in your rent (from schedule below). If you live in a nursing home or a boarding home, multiply line 2 by 25% (.25), and enter the result on line 4. See the instructions for *Special Rental Situations* on the back of this form
4. Subtract line 3 from line 2. This is your rent paid for occupancy
5. Multiply line 4 by 15% (.15). Enter on line 12, front of Form K-40H

2		
3		
4		
5		00

ITEMS	MONTHLY CHARGE	X	NO. OF MONTHS RENTED	\$	AMOUNT
A. Furniture (other than appliances)	\$20.00	X	_____	\$	_____
B. Stove	10.00	X	_____		_____
C. Refrigerator	10.00	X	_____		_____
D. Dishwasher	6.00	X	_____		_____
E. Washer and Dryer	10.00	X	_____		_____
F. Heat (for months used)	46.00	X	_____		_____
G. Electricity (other than heat)	40.00	X	_____		_____
H. Gas (other than heat)	18.00	X	_____		_____
I. Air Conditioning (for months used)	20.00	X	_____		_____
J. Cable	30.00	X	_____		_____
K. Water and Sewer	20.00	X	_____		_____
L. Trash	10.00	X	_____		_____
M. Laundry	25.00	X	_____		_____
N. Meals	300.00	X	_____		_____
O. Other (specify and estimate)	_____	X	_____	\$	_____
P. TOTAL EXPENSES (Add items A through O. Enter the result here and on line 3 above.)					_____

(ENCLOSE SCHEDULE RNT WITH YOUR HOMESTEAD CLAIM, FORM K-40H)

INSTRUCTIONS FOR SCHEDULE RNT CERTIFICATION OF RENT PAID

GENERAL INSTRUCTIONS

If your homestead claim is based on rent paid, you must complete a Schedule RNT and enclose it with your Form K-40H. When a rental unit is leased or rented at the same time by two or more individuals, only one claim may be made. To qualify as a renter, the property you rent must have been on the tax rolls for all of 2009.

Complete a Schedule RNT for each place you lived during 2009, even if you paid no rent (we must verify you were a Kansas resident all year).

**Print or type all information requested.
Enter your full name and Social Security number in
the boxes at the top of the form.**

RENTAL PROPERTY INFORMATION

- 1) Enter the dates during 2009 you rented this property.
- 2) Enter the complete address of the property you rented. Be sure to include the apartment number or lot number when applicable.
- 3) Enter ALL the requested information for your landlord. Since we verify the rental information, we cannot process your claim if information on your landlord is incomplete, missing, or incorrect.
- 4) Check the appropriate box(es) for the type of home you rented. If none of the classifications fits your rental situation, check "Other" and explain.

SPECIFIC LINE INSTRUCTIONS

LINE 1 — Before answering this question, you **MUST** contact your landlord (or authorized agent) or the county clerk to verify that ad valorem property taxes were levied in full for this year on the property. If the property is not subject to property tax, check "NO," and do not complete lines 2 through 5. Enclose this form with your claim.

If your only residence during 2009 is not on the tax roll, you do not qualify for a homestead refund.

LINE 2 — Enter the total amount of rent YOU paid in 2009. DO NOT include:

- Amounts paid to your landlord as a deposit or services provided instead of rent;
- Public assistance funds paid directly to your landlord on your behalf; **OR**
- Any rent owed but not paid during 2009.

Only 12 months rent will be considered. You may not include rent you paid on a residence you did not occupy.

RENT PAID FOR OCCUPANCY

Only the rent you pay to occupy your homestead is eligible for a refund—items or services furnished by your landlord must be deducted. Follow the instructions for your specific rental situation to complete lines 3 and 4.

LINE 3 — Enter the value of ALL items or services furnished by your landlord. To determine this amount you may:

- Use the chart at the bottom of Schedule RNT, **OR**
- Enclose a schedule from your landlord showing how the expenses were computed.

The chart of items commonly furnished and their value at the bottom of Schedule RNT is based on a one-bedroom apartment with bath. If the size of your rental unit is different, make the necessary adjustment to the value for each item furnished.

SPECIAL RENTAL SITUATIONS

Nursing Home, Boarding House, Group Home, Retirement Home, or Assisted Living Facility.

If the services such as food, laundry, housecleaning, etc. are included in the rent, you may skip line 3 and enter 25% (.25) of line 2 on line 4. However, if the rent paid for occupancy is more than 25% of the total rent paid, obtain a breakdown of the rent paid for space occupied from the nursing home or similar facility and enclose it with the Schedule RNT.

Mobile Home.

If you rent space for your mobile home, be sure to include the services paid by the landlord on line 3.

LINE 4 — Subtract line 3 from line 2. This is your rent paid for occupancy.

LINE 5 — Multiply line 4 by 15% (.15), and round to the nearest dollar. This is the amount of rent used to pay property taxes. Enter this amount on line 12 of Form K-40H.

If you complete more than one Schedule RNT, add the amounts on line 5 from each Schedule RNT together, and enter the total on line 12 of Form K-40H.



IMPORTANT: If the reported Household and Excluded Income is 150% or less of the homestead rental amount, you may be asked to provide additional information in order to process the refund claim. Failure to provide the requested information within 30 days of such request will cause the refund claim to be denied.

**ENCLOSE SCHEDULE RNT WITH YOUR
HOMESTEAD CLAIM, FORM K-40H.**

The following is a picture of the 2009 Kansas Property Tax Relief Claim for Low Income Seniors. It is intended **for informational purposes only** and is **not to be used for filing** your claim.

Forms printed by the Kansas Department of Revenue (KDOR) are designed to be imaged in our computer system, enabling us to process your claim faster and with fewer errors. For our system to work properly and issue your refund timely, it is important to use an original form printed by KDOR or file electronically (see page 2). If you need a form, see *Request for Forms* on the back of this booklet.

K-40PT

(Rev. 7/09)

DO NOT STAPLE

2009

KANSAS PROPERTY TAX RELIEF CLAIM

for Low Income Seniors

135309

FILE THIS CLAIM AFTER DECEMBER 31, 2009, BUT NO LATER THAN APRIL 15, 2010

Claimant's Social Security Number

XXXXXXXXXX

First four letters of claimant's last name. Use ALL CAPITAL letters.

XXXX

Claimant's Telephone Number

XXXXXXXXXX

First Name of Claimant	Initial	Last Name
SAM	S	SAMPLEPERSON
Home Address (number and street for rural route)		
123 MAIN ST		
City	State	Zip Code
ANYTOWN	KS	12345
County Abbreviation		

Mark this box if claimant is deceased (See instructions)

Date of Death _____

IMPORTANT: Mark this box if name or address has changed

Mark this box if this is an amended claim

Qualifications

To qualify for this property tax refund you must meet the household income limitation and you must have been:

1. A resident of Kansas during the entire year of 2009;
2. A home owner during 2009; and,
3. Age 65 or over for the entire year. Enter your date of birth (must be prior to 1944) _____

NOTE: If you filed a Form K-40H for 2009, you **DO NOT** qualify for this property tax refund.

Household Income

Enter the total received in 2009 for each type of income. See instructions on the back of this form.

4. 2009 Wages OR Kansas Adjusted Gross Income \$ _____ plus _____ Credit \$ _____. Enter the total	XX XX XX XX 00
5. All taxable income other than wages and pensions not included in 4. Do not subtract open losses and capital losses	XX XX XX XX 00
6. Total Social Security and SSI benefits, including Medicare, Medicaid and disability payments from Social Security	XX XX XX XX 00
7. Railroad Retirement benefits and all other pensions, annuities, and gratuity payments. Do not include disability payments from Veterans and Railroad Retirement	XX XX XX XX 00
8. Tax refunds, general assistance, work-related education grants and scholarships	XX XX XX XX 00
9. Other income, including income of others who resided with you at any time during 2009	XX XX XX XX 00
10. TOTAL HOUSEHOLD INCOME. Add lines 4 through 9. If line 10 is more than \$17,500, you do not qualify for a refund.	XX XX XX XX 00

Refund

11. General property taxes paid timely in 2009 (see instructions on the back of this form)

XX XX XX XX 00

12. **PROPERTY TAX REFUND.** Multiply the amount on line 11 by 45% (.45). This is the amount of your refund.

XX XX XX XX 00

Important: If you filed Form ELG with your county, your refund will be reduced by the ELG amount applied to the first half of your 2009 property tax.

Mark this box if you wish to participate in the Refund Advancement Program (see instructions)

Signature

I authorize the Director of Taxation or the Director's designee to discuss my K-40PT and any e-filed returns with my preparer.

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete claim.

Claimant's signature
Date
Signature of preparer other than claimant
Preparer's phone number

IMPORTANT: Please allow 20 to 24 weeks to process your refund.

PLEASE COMPLETE THE BACK OF THIS FORM

Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

13. Enter in the spaces provided the annual amount of all other income not included as household income on line 10:

Excluded Income	(a) Food Stamps \$	X X X X X 00	(b) Nongovernmental Gifts \$	X X X X X 00
	(c) Child Support \$	X X X X X 00	(d) Settlements (jump sum) \$	X X X X X 00
	(e) Personal and Student Loans . . . \$	X X X X X 00	(f) SSI, Social Security, Veterans or Railroad Disability \$	X X X X X 00
	(g) Other (See instructions): Source _____		Amount \$	X X X X X 00

14. List the names of ALL persons who resided in your household at any time during 2009, specify the number of months each person lived with you and report their portion of income that is included in household income on line 10.

Members of Household	Name	Number of months resided in household	Portion of income that is included on line 10	Social Security Number
				\$ X X X X X 00
			\$ X X X X X 00	X X X X X X X X
			\$ X X X X X 00	X X X X X X X X
			\$ X X X X X 00	X X X X X X X X
			\$ X X X X X 00	X X X X X X X X
			\$ X X X X X 00	X X X X X X X X

FORM K-40PT LINE-BY-LINE INSTRUCTIONS

If you filed a Form K-40H for 2009, you cannot claim this refund.

NAME AND ADDRESS

Use the instructions for Form K-40H 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 2009 and a home owner during 2009. 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 2009. Enter on line 9 the income of ALL other persons who lived with you at any time during 2009.

Lines 4 and 5: Use the instructions for lines 4 and 5 of Form K-40H 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 or SSI payments become regular Social Security payments when a recipient reaches age 65. These Social Security Disability payments, that were once Social Security Disability or SSI 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 2009. See instructions for Household Income.

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 \$17,500, you do not qualify for a refund.

REFUND

Line 11: Enter the total 2009 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.

If you are filing for a claimant who died during 2009, the property tax must be prorated based on the date of death. To determine the property tax amount, follow the instructions for *Decedents*.

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 instructions for *Excluded Income*.

Line 14: List all persons who resided in your household at any time during 2009. 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*.

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:

	4	4	4	0	00
--	---	---	---	---	----

- **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 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.)

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:

F	O	X	
---	---	---	--

Pre-addressed Label

If you have a pre-addressed label (located on the back of your 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 2009.

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, 1954, 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:

0	9	0	1	1	9	2	2
---	---	---	---	---	---	---	---

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. **Effective tax year 2009 – veterans disability includes veterans 50% or more permanently disabled.**




The department **must** have on file documentation of permanent disability or blindness for your Homestead claim. If you do not have documentation on file you **must** enclose with Form K-40H either:

- a copy of your Social Security statement showing your disability began prior to 2009, **or**
- Schedule DIS (page 18) 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, 2009) 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 2009, **AND** is or may be claimed as a dependent by the claimant for income tax purposes.

NEW! **Surviving Spouse Qualification.** Mark this box if filing as the surviving spouse (and not remarried) of a disabled veteran **OR** of an active duty service member who died in the line of duty. The deceased disabled veteran must meet the qualifications in line 2. You must enclose with your K-40H a copy of the original Veterans Disability Determination Letter or letter from your regional V.A. that includes the disability date prior to 2009 and the percentage of permanent disability being 50% or greater.

 If you do not meet one of the four 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 2009. The income of ALL other persons who lived with you at any time during 2009 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 2009 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 — 2009 Wages OR Kansas Adjusted Gross Income AND Federal Earned Income Credit

- **2009 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 2009, **OR**
- **2009 Kansas Adjusted Gross Income:** If you file a Kansas income tax return, enter in the first space your 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 2009. This is generally the amount shown on your 2008 federal income tax return, but could also include an EIC for a prior year that was received in 2009.

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 (KAGI) on line 4 of your claim, enter on lines 5 through 8 **only** the income amount(s) that are NOT already included in your KAGI 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 15 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 or SSI disability benefits in the *Excluded Income* section on the back of Form K-40H. First time filers need to enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. However, keep a copy of this information for your records as KDOR reserves the right to request it at a later time.

If you do not have the annual statement of your Social Security benefits, use the following method to compute the total received for 2009. Add the amount of your December 2009 check, plus the 2009 Medicare deduction of \$96.40 (if applicable), and multiply by 12.



Your December, 2009 social security check is \$795.20. You are covered by Medicare. Compute your total 2009 social security benefits as follows.

$$\begin{aligned} & \$795.20 + \$96.40 = \$891.60 \\ & \$891.60 \times 12 \text{ months} = \mathbf{\$10,699.20} \\ & \text{(Round the result to } \$10,699.00 \text{ and enter} \\ & \text{in the first space provided on line 6.)} \end{aligned}$$

Multiply the total Social Security and SSI benefits received in 2009 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 2009 from all Railroad Retirement benefits (including Tier I – Social Security equivalent benefits) and Veterans' pensions and benefits. **Do not include** Veterans' or Railroad Retirement "disability" payments. **(Effective tax year 2009 – veterans disability includes veterans 50% or more permanently disabled and surviving spouses of deceased disabled veterans).** Also include on line 7 the total of all other taxable and nontaxable pensions and annuities received by you or your spouse that is not already entered on line 4 or line 6, except Veterans' and Railroad Retirement "disability" payments.

Line 8 — TAF, General Assistance, Worker's Compensation & Disability Payments, Grants & Scholarships

Enter on line 8 the total amount received during 2009 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 2009. 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 outlined in *What is Household Income* (page 3) not already 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 \$31,300, you do not qualify for a homestead refund.

EXCLUDED INCOME (back of the claim)

All claimants are strongly 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. For claimants who are renters, the total of the Household and Excluded Income must be at least 150% of the rent they paid. If the Household and Excluded Income is not at least 150% of the rent, the Homestead Claim will be denied. Therefore, completion of the Excluded Income section may be necessary for issuance of a refund.

Enter the total received during 2009 by all household members (including minor children) from each of the sources listed — child support, personal and student loans, Social Security Disability, SSI, 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* on page 3). First time filers need to enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. However, keep a copy of this information for your records as KDOR reserves the right to request it at a later time.

REFUND — Lines 11 through 15

Line 11 — Owner

If you own your home, enter on line 11 the total 2009 general property tax you have paid or will pay, as shown on your 2009 real estate tax statement. The 2009 general property tax is payable in two installments. The first installment is due December 20, 2009 and the second installment is due May 10, 2010. It is the total of both installments (whether paid or not) that is entered on line 11. 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 2009, 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.

2009 Property Tax Statement

You are NOT required to submit a copy of your 2009 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 2009 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.

Rental or Business Use of Homestead

If a portion of your homestead was rented to others or used for business purposes during 2009, 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 2009 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 2009 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 2009, 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 2009, 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, Boarding, Retirement, Group Home 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 2009.

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 19, 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 2009, 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 2009 Homestead Claim, K-40H, the amount KDOR (Kansas Department of Revenue) 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 2009 Homestead Claim, K-40H (or Property Tax Relief Claim, K-40PT), **and** Individual Income/ Food Sales Tax Return, K-40, is processed in 2010.

Your refund will be applied to the amount KDOR sent to the county for your property tax in December 2009, 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 2009 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. 2009 refund from Line 15 of Form K-40H or line 12 of Form K-40PT _____
2. 2009 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.



IMPORTANT: If your 2009 refund (line 15, Form K-40H or line 12, Form K-40PT) is LESS than the advancement amount (line 2 of the worksheet on page 16), you should pay the difference to KDOR when you file your 2009 Form K-40H or K-40PT. Make your check or money order payable to KDOR. Be sure your Social Security number and tax period are indicated on your payment.

2010 Advancement Box. Your 2010 advancement information will be electronically transferred to the County Treasurer if you check this box. By checking this box, you are requesting that KDOR electronically transfer your 2010 advancement information directly to the County Treasurer. **If you do not check this box, you can not participate in the 2010 advancement program** – in which case none of your 2010 refund will be used to pay your 2010 property taxes.

MEMBERS OF HOUSEHOLD



IMPORTANT: All claimants must complete this section on the back of Form K-40H.

As the claimant, enter your information on the first line. Then enter the name, date of birth, and other requested information for EACH PERSON (adults and children) who lived with you **at any time** during 2009. If the person lived with you all year, enter “12” in the number of months column. Be sure to indicate whether the individual’s income is included as part of the household income reported on lines 4 through 9 of Form K-40H.

Child born in 2009

For a child born during 2009, enter only the number of months from the date of birth to the end of the year. For example, enter “6” in the number of months column for a child born July 10, 2009.

SIGNATURE

You, as the claimant, **MUST** sign the claim. If the claim was prepared by another, the preparer should also sign in the space provided, and provide a daytime phone number.

Preparer Authorization Box. In some cases it may be necessary for the department to contact you about your claim. By marking the box above the signature line, you are authorizing the director or his/her designee to discuss your Homestead or Property Tax Relief claim and any enclosures with your preparer.

If the claim is being filed on behalf of a decedent, the surviving spouse or executor/executrix must sign the claim. See also *Deceased Claimants* on page 4 for additional forms and documents required for a decedent claim.

If the claimant is incapable of signing the claim, the person authorized to sign for the claimant **MUST** sign and enclose a copy of the appointing documentation (i.e., guardian, conservator, power of attorney).

MAILING YOUR CLAIM

Before mailing your claim, please be sure you have:

- written your numbers clearly in each box;
- completed all required information and signed the claim;
- kept a complete copy of your claim;
- enclosed, with Form K-40H, Schedule(s) RNT totaling 12 months (renters);
- enclosed, with Form K-40H, a copy of your Social Security disability award letter or Schedule DIS completed by your physician indicating date the disability began (disabled or blind claimants);
- placed all forms **loosely** in the envelope. **DO NOT staple, tape or use any type of fastening device** on documents you send us.

AFTER YOU FILE

Record Keeping

Keep a copy of your claim and all supporting documents. If you have a problem later and need to contact the department, it will save time if you have a copy of your claim with you. Keep copies of all documents used to prepare the claim for at least four years.

Processing Refund Claims

Normal processing time for an error-free and complete homestead refund claim is 20 to 24 weeks. Renters should allow 28 weeks since the rent paid is verified with the landlord(s). Claims requiring correspondence will also take longer.

Refund Information Line — 1-800-894-0318

If you have a touch-tone phone and wish to inquire about your refund, call our toll-free refund line at 1-800-894-0318. To access your information on this automated system, you will need your Social Security number and the exact amount of your refund from line 15 of Form K-40H or line 12 of Form K-40PT.

Correspondence from the Department

Should you receive a letter from the department about your claim, please respond to it immediately. The “20 to 24 weeks” processing time necessary for a typical refund claim starts the day the missing information is received by the department. If you have questions about the letter or wish to discuss your claim in person, contact our Taxpayer Assistance Center at 785-368-8222.

KANSAS

CERTIFICATE OF DISABILITY

2009

If you are claiming homestead benefits because of disability, this form must be completed by a duly licensed physician and enclosed with your Homestead Claim, Form K-40H. Instead of this schedule, you may enclose a copy of your Social Security certification of disability letter that shows you are receiving benefits based upon a **total** and permanent disability which prevented you from being engaged in any substantial gainful activity during the entire calendar year of 2009. You may enclose a copy of your original Veterans Disability Statement or request a letter from your regional Veterans Administration that includes your disability date and percentage of permanent disability. Annual income derived from any substantial gainful activity during 2009 must not exceed the limits set by the Social Security Administration for 2009: \$11,760, if the impairment is other than blindness; \$19,680 if the individual is blind.

NAME OF PERSON EXAMINED _____

SOCIAL SECURITY NUMBER _____

ADDRESS _____

Street or RR (Include apartment number or lot number)

City

State

Zip Code

1. Does the individual qualify as having a disability preventing them from engaging in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death and/or has lasted for the entire year of 2009?

YES

NO

2. Nature of disability. _____

3. When was the condition originally diagnosed? _____

CERTIFICATION OF PHYSICIAN

I, _____, certify that I have personally examined the physical and mental condition of the above named individual.

SIGNATURE OF PHYSICIAN _____

PHYSICIAN'S NAME _____

Please type or print

BUSINESS ADDRESS _____

Street or RR

City

State

Zip Code

PHONE () _____

DATE _____

HOMESTEAD REFUND PERCENTAGE TABLE — For Line 14

If the amount on line 10, Form K-40H is between:	Enter this percent on line 14:	If the amount on line 10, Form K-40H is between:	Enter this percent on line 14:
\$ 0 and \$ 6,000	100%	\$ 17,001 and \$ 18,000	50%
\$ 6,001 and \$ 7,000	96%	\$ 18,001 and \$ 19,000	45%
\$ 7,001 and \$ 8,000	92%	\$ 19,001 and \$ 20,000	40%
\$ 8,001 and \$ 9,000	88%	\$ 20,001 and \$ 21,000	35%
\$ 9,001 and \$ 10,000	84%	\$ 21,001 and \$ 22,000	30%
\$ 10,001 and \$ 11,000	80%	\$ 22,001 and \$ 23,000	25%
\$ 11,001 and \$ 12,000	76%	\$ 23,001 and \$ 24,000	20%
\$ 12,001 and \$ 13,000	72%	\$ 24,001 and \$ 25,000	15%
\$ 13,001 and \$ 14,000	68%	\$ 25,001 and \$ 26,000	10%
\$ 14,001 and \$ 15,000	64%	\$ 26,001 and \$ 31,300	5%
\$ 15,001 and \$ 16,000	60%	\$ 31,301 and over	0%
\$ 16,001 and \$ 17,000	55%		

STEPS TO SPEED THE PROCESSING OF YOUR REFUND

STEP 1 Assemble the information you will need

- A copy of your 2009 Kansas income tax return (if required to file a return).
- A copy of your 2008 federal income tax return and/or correspondence from the IRS (if you received a federal earned income credit in 2009 for the 2008 or prior tax years).
- Copies of all income documents for all persons who lived with you at any time during 2009, 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 2009.
- Homeowners: a copy of your 2009 property tax statement.
- Renters: the name, street address, and phone number of all landlords, and amount of rent paid per month.

STEP 2 Follow the instructions

- Review the instructions for each line of the form. Instructions begin on page 12.
- Use only black or dark blue ink to complete your claim so the tax system can properly read each letter/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 18) completed by your physician. (See the instructions for Line 2 on page 12.)
- List of recipients, sources and amounts of income reported on Line 9 (see instructions on page 14).
- A copy of your 2009 federal income tax return (optional — see instructions for Line 10 on page 14).
- Renters: Completed Schedule(s) RNT totaling 12 months.
- For deceased claimants: proof of death and RF-9 form (on our web site) 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.



– ASSISTANCE –

FILING ASSISTANCE

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

Personal assistance in completing your claim is available from our Topeka office or from free volunteer tax assistance programs (VITA) by the Internal Revenue Service (IRS), and from 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 1-888-227-7669 or visit their web site at www.aarp.org/taxaide/home.html, and enter your city, state and zip code.

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

Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

REFUND INFORMATION

If you file a paper form, normal processing time for an error-free and complete claim is 20 to 24 weeks. Renters should allow 28 weeks since the rent paid is verified with the landlord(s). **If you file electronically, you can get your refund faster.** 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.org, click on **Your Personal**, then click on **Refund Status Onli**
- Call **1-800-894-0318** for automated refund information and follow the recorded instructi

REQUEST FOR FORMS

If you choose to use paper to file your refund claim, be sure to use an original form printed by KDOR (Kansas Department of Revenue) or a form from an *approved* software package (see our web site at www.ksrevenue.org). To obtain a KDOR printed form, call our voice mail request line at (785) 296-4937. If you need a form RF-9, you may download it from our web site at www.ksrevenue.org