

## What's Inside:

General Information	3
What is the Homestead Refund?	3
What is a Homestead?	3
What is Rent Paid for Occupancy?	3
Who May Qualify?	3
What is a Household?	3
What is Household Income?	3
Who May Claim a Refund	4
Where to Get Forms	4
When and Where to File	4
Deceased Claimants	4
Amending a Claim	5
Refund Advancement Program	5
Fraudulent Claims	5
<b>Refund Percentage Table</b>	<b>6</b>
<b>Form K-40H</b>	<b>7, 9</b>
<b>Schedule RNT and instructions</b>	<b>11, 13</b>
<b>Form K-40PT and Instructions</b>	<b>15, 17</b>
<b>Line-by-Line Instructions</b>	<b>19</b>
<b>Schedule DIS</b>	<b>25</b>
<b>RF-9, Decedent Refund Claim</b>	<b>26</b>
<b>Steps to Speed Up Your Refund</b>	<b>27</b>
<b>Assistance</b>	<b>Back Cover</b>

## 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](http://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).