



KANSAS

Servicemember Civil Relief Act

Form and Instructions



KANSAS

DEPARTMENT OF REVENUE

www.ksrevenue.org

SERVICEMEMBER CIVIL RELIEF ACT (SCRA)

What is the SCRA?

The Servicemember Civil Relief Act (SCRA) is a federal statute allowing servicemembers to suspend or postpone some civil obligations so the servicemember can devote full attention to military duties. The original Soldiers' and Sailors' Civil Relief Act was passed during World War I. The statute was reenacted during World War II and was modified during Operation Desert Storm.

How does the SCRA help me?

The Kansas Department of Revenue (KDOR) follows the IRS in automatically extending income tax deadlines for 180 days after deactivation for filing returns, paying taxes, filing claims for refunds, and taking other actions with KDOR if any of the following situations apply:

- You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone.
- You serve in the Armed Forces in a qualified hazardous duty area or are deployed overseas away from your permanent duty station in support of operations in a qualified hazardous duty area, but your deployment station is outside the qualified hazardous duty area.
- You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress.

By extending tax deadlines, KDOR hopes to provide servicemembers with a smooth and convenient transition before, during, and after deployment.

Who should complete and submit the form for SCRA?

If you qualify for deferment of taxes based on the criteria above and find yourself in one or more of the following situations, then you should complete Form KS-2848, Servicemember Mobilization Notice, and submit it to KDOR:

- You cannot file your income tax return and pay any tax due until you return from deployment.
- You have an existing debt with KDOR for taxes due and are unable to pay while you are deployed.
- You have received an assessment or a set-up return notice from KDOR and will not be able to file your return and/or pay the tax due until you return from deployment.

For your convenience, Form KS-2848 is available on-line as a "fill-in" form. You can simply type the required information in the blank fields, print the form, sign it, and mail it to KDOR. To complete the "fill-in" form, visit our web site at <http://www.ksrevenue.org/scra.htm>.

Where do I send Form KS-2848 and enclosures?

Send your completed Form KS-2848, along with a copy of your deployment orders and any KDOR assessment or set-up return notices you may have received, to the following address:

Kansas Department of Revenue
915 SW Harrison Street
Topeka KS 66625-2001

What must I do if I have a business?

You must continue to file sales and withholding returns and remit any tax due unless you are a sole proprietor with no sales tax or withholding obligations. If your business continues to operate while you are deployed and you have employee(s) obligations, you should seek additional advice from your accountant or CPA.

What must I do when I return to normal duty?

When you return you should file the appropriate tax documents and/or pay the balance due to bring your account up-to-date. You may contact KDOR and a Customer Representative will assist you with that process. Taxpayer Assistance information can be found on the back cover of this publication.

What about the SCRA for other states?

To obtain information for SCRA requirements in other states, visit the Federation of Tax Administrators (FTA) web site. Enter the following web site address and, using the map that is displayed, click on the desired state.

<http://www.taxadmin.org/fta/link/>

KANSAS SERVICEMEMBER MOBILIZATION NOTICE

In recognition of the Servicemember's Civil Relief Act (SCRA), the following information will be used by the Kansas Department of Revenue, Division of Taxation, to confirm the service member's eligibility for tax deferrals during the time the servicemember is mobilized. To determine if you should complete and submit this form, see the instructions on page 2.

This notice must be completed in its entirety and all required documents enclosed (see instructions). Please type or print all information clearly.

SERVICEMEMBER INFORMATION

Name _____ Social Security No. _____
(Last name, first name, middle initial)

Physical Address _____

City _____ State _____ Zip Code _____

PO Box _____

City _____ State _____ Zip Code _____

Marital Status (check one): Married Single

Mark this box if you are seeking protection from an existing tax debt with the Kansas Department of Revenue:

MILITARY INFORMATION

Military Order No. _____

You must enclose a copy of your orders pursuant to Federal Title 10, USC SUBSEC 502 (A) (AT) Orders.

Period of duty covered in original orders, including contingent period (TDY):

From ____ / ____ / ____ to ____ / ____ / ____
(Month, Day, Year) (Month, Day, Year)

SPOUSE INFORMATION

Name _____ Social Security No. _____
(Last name, first name, middle initial)

Physical Address *(if different from above)* _____

City _____ State _____ Zip Code _____

PO Box _____

City _____ State _____ Zip Code _____

By marking this box, I am authorizing the Director of Taxation or the Director's designee to discuss my tax account information with my Power of Attorney. My Power of Attorney is: _____

SIGN I certify that the information provided on this form is true, correct, and complete.

HERE

(Servicemember's Signature) _____ *(Date)*

Copies of your **deployment orders must be enclosed** with Form KS-2848.
Also **enclose any assessment or set-up return notices** you may have received from KDOR.



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

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

Taxpayer Assistance

BY PHONE

If you have a question about completing Form KS-2848, call 785-368-8222 to speak with 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

Personal assistance to complete your return is also available at the following location:

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.

REQUEST FOR TAX FORMS - 785-296-4937

To obtain forms by mail, contact the Kansas 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 about two weeks for delivery of your form(s). Tax forms can also be found on the Department of Revenue's web site at www.ksrevenue.org.