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# **Homestead and Property Tax for Low Income Seniors**

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# GENERAL INFORMATION

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## Homestead Refund

The Homestead Refund is a rebate of a portion of the property taxes paid on a Kansas resident's homestead. A homestead is the house, apartment, rented room, boarding house, mobile or manufactured home, or other dwelling (i.e., nursing home, retirement home, or assisted living facility) subject to property tax that you own or rent and occupy as a residence. 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.

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## Refund for Low Income Seniors

This property tax refund is for low income senior citizens that own their own home. The refund is 75% of the property taxes actually and timely paid on real or personal property used as their principal residence. Use for K-40PT to claim this property tax refund. Claimants that receive this refund **cannot** claim a Homestead refund.

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## Qualifications

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

The Homestead Refund Program (K-40H) is for homeowners and renters who were residents of Kansas all of 2011. As a resident the entire year, you are eligible if your total household income is \$31,200 or less and you: 1) were born before January 1, 1956, **or** 2) were blind or totally and permanently disabled all of 2011, **or** 3) have a dependent child who lived with you the entire year who was born before January 1, 2011, and was under the age of 18 all of 2011.

The Property Tax Relief for Low Income Seniors Program (K-40PT) is for homeowners that were 65 years of age or older, with a household income of \$17,700 or less, and a resident of Kansas all of 2011.

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.

*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.*

**HOMEOWNERS** - If you owe any delinquent property taxes on your home your homestead refund will be used to pay those delinquent taxes. The Kansas Department of Revenue (KDOR) 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 KDOR 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.

If you moved during 2011, 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.

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## Definition of a Household and Household Income

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.

**Rent paid for occupancy** is the amount of rent YOU paid during 2011 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 instructions on the back of Schedule RNT.

**Household income** is generally all taxable and nontaxable income received by all household members during 2011. 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” that follows)
  - K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income” that follows)
- 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

## Definition of a Household and Household Income (continued)

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

- 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 2011 not specifically excluded (as follows)

### 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 and SSI payments that were Social Security “**Disability or SSI Disability**” payments prior to a recipient reaching the age of 65. These Social Security payments, that were once Social Security Disability (or SSI Disability) payments, are NOT included in household income.

## When and Where to File

File your claim after December 31, 2011, but **no later than** April 15, 2012. Mail your claim to the address shown on the back of your K-40H or K-40PT.

*Late Claims* – Claims filed after the due date may be accepted whenever good cause exists, provided 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 claim will be late because you have an extension of time to file your income tax return, enclose a copy of that extension with your claim.

## Refund Advancement Program

This optional program provides eligible homeowners an opportunity to apply a portion of their anticipated 2011 Homestead or Property Tax Relief refund to help pay the first half of their 2011 property taxes. The amount of the advancement is based on the 2010 refund amount. Use the information and worksheet on page 7 to understand how the refund process works with this option.

## Signature and Fraudulent Claims

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.

These refund programs are designed to provide tax relief only to those that qualify. Fraudulent claims filed will be denied and may result in criminal prosecution.

## Deceased Claimant

*Use the steps in the worksheet on page 7 to compute a refund for a deceased claimant.*

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

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 2011 but died before filing a claim (died on or after January 1, 2012); or
- b) died during 2011 and was a Kansas resident the entire portion of the year he or she was alive.

**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.

**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.

# LINE-BY-LINE INSTRUCTIONS

## COMPLETING YOUR CLAIM

The large purple boxes on Form K-40H and K-40PT allow us to process your refund claim faster and with fewer errors. Please follow these important instructions when completing your form:

- Use only **black** or **dark blue** ink.
- Stay within the purple lines and print only one number or letter per box. Do not use dollar signs, lines, dashes, or other symbols in the boxes. If a line does not apply to you, leave it blank.
- **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.
- Send the original K-40H claim form. Do not send a photocopy.
- **Software users:** If you are using an approved computer software program to prepare your claim, send the original K-40H printed from 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, Name and Telephone Number Boxes.** 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.)

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 boxes empty.

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.

**Name and Address.** If you have a pre-addressed label 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. DO NOT use the label if it is incorrect.

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 the form.

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. Also include any additional address information, such as an apartment number or lot number to assure delivery of your refund or any correspondence.

**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 worksheet for *Deceased Claimants* on page 7 to figure the decedent's refund. Be sure to enclose the additional documents required (see page 3).

**Name or Address Change.** If you filed a homestead claim last year and your name or address has changed, place 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.

**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 3.

## QUALIFICATIONS — Lines 1 through 3

To qualify, you must first have been a resident of Kansas all of 2011. If you were a Kansas resident all year, complete ONLY the qualification line that applies to your situation (i.e., 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, 1956, 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.

**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. (**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 2011, **or**
- Schedule DIS (on page 15) completed by your doctor.

**Line 3 — Dependent Child Qualification.** If you have at least one dependent child, enter their name and the date of birth (must be prior to January 1, 2011) in the spaces provided. **Note:** To be a dependent, the child must have resided solely with the claimant the entire calendar year, be under age 18 all of 2011, AND is or may be claimed as a dependent by the claimant for income tax purposes.

**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 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 2011 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 2011. The income of ALL other persons who lived with you at any time during 2011 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 2011 Kansas Income Tax Return, K-40, enter your Kansas Adjusted Gross Income (adding back any losses) in the space provided on line 4. Then, on lines 5 through 8 enter only the income amounts NOT included in your Kansas Adjusted Gross Income. DO NOT enter any income amount twice.

**Line 4 — 2011 Wages OR Kansas Adjusted Gross Income AND Federal Earned Income Credit.**

- **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 2011, **OR**
- **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 (EIC):** Enter in the second space any federal EIC received during 2011. This is generally the amount shown on your 2010 federal income tax return, but could also include an EIC for a prior year that was received in 2011.

Add the amounts for wages **OR** Kansas adjusted gross income **AND** Federal EIC 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 6 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 must enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. If you are not required to enclose a copy, be sure to keep one for your records as KDOR reserves the right to request it at a later date.

If you do not have the annual statement of your Social Security benefits, use the following method to compute the total received for 2011. Add the amount of your December 2011 check, plus the 2011 Medicare deduction of \$110.50 (if applicable), and multiply by 12.

*EXAMPLE: Your December, 2011 social security check is \$795.20. You are covered by Medicare. Compute your 2011 social security benefits as follows:*

$\$795.20 + \$110.50 = \$905.70$ .  $\$905.70 \times 12 \text{ months} = \mathbf{\$10,868.40}$   
(Round result to \$10,868.00 and enter in the first space on line 6.)

Multiply the total Social Security and SSI benefits received in 2011 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 2011 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. **(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 and Disability Payments, Grants & Scholarships.** Enter on line 8 the total amount received during 2011 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 you already entered on line 4 or line 7);
- Grants, scholarships, and foster grandparent payments.

**Line 9 — All Other Income.** Enter the total amounts from the following list. (Enclose with your claim a list showing the recipient(s), source(s), and amount(s) for the income entered on line 9.)

- All income (regardless of source) received by adult individuals other than you and your spouse who lived in the homestead at any time during 2011. For 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 *Definition of Household Income* (pages 2 and 3) not already entered on lines 4 through 8.

**Line 10 — Total Household Income.** Add lines 4 through 9 and enter the total on line 10. **Important—**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 \$31,200, you do not qualify for a Homestead Refund.

**EXCLUDED INCOME (back of claim).** Claimants are strongly encouraged to complete this section. 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 2011 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 *Definition of Household Income*, herein). First time filers must enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. If you are not required to enclose a copy, be sure to keep one for your records as KDOR reserves the right to request it at a later date.

## REFUND — Lines 11 through 15

**Line 11 — Owner.** If you own your home, enter the total 2011 general property tax you have paid or will pay, as shown on your real estate tax statement. The 2011 property tax is payable in two installments. The first installment is due December 20, 2011 and the second is due May 10, 2012. 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 2011, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, use the steps for computing a decedent’s refund on page 7.

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

### 2011 PROPERTY TAX STATEMENT

You are NOT required to submit a copy of your 2011 property tax statement with your completed K-40H. However, you may be

asked to provide this documentation at a later date in order to verify your refund claim. **If the statement is requested, you must submit a copy of your 2011 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; 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 /manufactured home, enter on line 11 the personal property taxes you paid on your home, and 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 (back of claim).** You must complete the *Owner’s Statement* section on Form K-40H if the name on your property tax statement: **1)** is followed by “et al” (and others); **2)** has two or more names on it; **or 3)** 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 2011, you may claim only the property taxes paid on the portion of your homestead used for personal purposes. Complete the following worksheet 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, Form K-40H.

<b>WORKSHEET for RENTAL or BUSINESS USE of HOME</b>	
<i>If you filed Schedule C or C-EZ, Form 1040, complete only lines 4, 5 and 6.</i>	
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 percent in the <i>Owner’s Statement</i> section, back of Form K-40H .....	_____ %
4. Total 2011 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 that Schedule 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 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 2011 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 2011, less the value of 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 2011, *even if you paid no rent*. Follow 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 be sure the rental is subject to property tax. (Generally, 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.

*EXAMPLE: 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.

*EXAMPLE: 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, 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 2011.

**Line 13 — Total (not to exceed \$700).** Add lines 11 and 12. If \$700 or less, enter the total of lines 11 and 12 on line 13. If the total of lines of 11 and 12 is **more than \$700**, enter **\$700** on line 13.

*EXAMPLE: 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.*

**Line 14— Homestead Refund Percentage.** Your refund percentage is based on your total household income on line 10. Using the table on page 8, find your income and enter the corresponding percentage on line 14. If the percentage is less than 100%, leave the first box blank.

**Line 15 — Homestead Refund.** Multiply line 13 by the percentage on line 14 and enter the result on line 15, Form K-40H. If this amount is *less than \$5*, it will not be refunded. (**Note:** If you are computing a refund for a deceased claimant, use the steps on the next page.)

*EXAMPLE: If amount on line 13 is \$425, and amount on line 14 is 40%: \$425 X 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 (see 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.

**DECEASED CLAIMANTS**

If filing on behalf of a claimant who died during 2011, 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 2011. See page 3 for required enclosures.

**COMPUTING A REFUND FOR A DECEASED CLAIMANT**

- Step 1** Complete lines 1 -10 of Form K-40H or K-40PT.
- 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 2011 property taxes by the percentage from the table to the right for the month of the decedent's death. Enter result on line 11 of Form K-40H or K-40PT. For example, if the claimant died in August 2011, and the 2011 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/ her death. Enter total of all line 5 amounts from Schedule(s) RNT on line 12 of 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 result from Step 4 by the percentage in Step 5 (same percentage used in Step 2 for homeowners). Enter result here \_\_\_\_\_ and line 15, Form K-40H.

**K-40PT:** Multiply the amount on line 11 of Form K-40PT by 75% (.75). Multiply the result by the percentage from the following table for the month of the decedent's death and enter this amount on line 12 of Form K-40PT.

MONTH	PERCENT	MONTH	PERCENT	MONTH	PERCENT
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

**REFUND ADVANCEMENT PROGRAM (for home owners).**

If you participated in the refund advancement program by marking the check box on your 2011 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 2011 Homestead Claim, K-40H (or Property Tax Relief Claim, K-40PT), and Individual Income/Food Sales Tax Return, K-40, is processed in 2012.

Your refund will be applied to the amount KDOR sent to the county for your property tax in December 2011 and if there is any left over refund amount, it will be sent to you in a check. As a general rule, your 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 forms, 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 County Treasurer.

If you participated in the optional refund advancement program for your 2011 taxes, use the following worksheet to determine the amount of refund you will receive from KDOR 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.

<b>REFUND ADVANCEMENT WORKSHEET</b>	
1. 2011 refund from Line 15 of Form K-40H or line 12 of Form K-40PT .....	\$ _____
2. 2011 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 <b>Debtor Set-Off</b> in Line 15 instructions).	

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

If your 2011 refund (line 15, Form K-40H or line 12, Form K-40PT) is LESS than the advancement amount (line 2 of the Refund Advancement worksheet), you should pay the difference to KDOR when you file your 2011 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.

**2012 ADVANCEMENT BOX**

Your 2012 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 2012 advancement information directly to the County Treasurer. **If you do not check this box, you can not participate in the 2012 advancement program** – in which case none of your 2012 refund will be used to pay your 2012 property taxes.

**MEMBERS OF HOUSEHOLD (back of the claim form).** All claimants must complete this section. 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 2011. 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 2011**

For a child born during 2011, 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, 2011.

**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 supply 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 *Deceased Claimants* on page 3 for additional information and required enclosures.

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.** To prevent a delay in your receiving your refund, be sure that you have a correct and complete claim. Before mailing it, 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.** 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 for at least four years.

**PROCESSING REFUND CLAIMS**

Normal processing time for an error-free and complete *paper-filed* 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 KDOR**

Should you receive a letter from KDOR about your claim, please respond to it immediately. 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.

**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 \$ 31,200 .....	5%
\$ 15,001 and \$ 16,000 .....	60%	\$ 31,201 and over .....	0%
\$ 16,001 and \$ 17,000 .....	55%		



## FORM K-40PT LINE-BY-LINE INSTRUCTIONS

*If you filed a Form K-40H for 2011, you cannot claim this refund.*

### **NAME AND ADDRESS**

Use the instructions for Form K-40H on page 4 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 2011** and a home **owner during 2011**. 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 2011. Enter on line 9 the income of ALL other persons who lived with you at any time during 2011.

**Lines 4 and 5:** Use the instructions for lines 4 and 5 of Form K-40H that begin on page 4 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 2011. Instructions are on page 5.

**Lines 7 through 9:** Use the instructions for lines 7 through 9 of Form K-40H on page 5 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 \$17,700, you **do not qualify** for a refund.

### **REFUND**

**Line 11:** Enter the total 2011 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 on page 5.

If you are filing on behalf of a claimant who died during 2011, 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 75% (.75). 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 5.

**Line 14:** List all persons who resided in your household at any time during 2011. 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 7.



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

## tax assistance

[ksrevenue.gov](http://ksrevenue.gov)

**Filing.** If you need help completing your claim, contact our Tax Assistance Center. Free assistance for eligible taxpayers is also available through volunteer programs such as VITA, offered by the IRS, and AARP-Tax Aide and TCE. These programs have sites throughout the state of Kansas. To find a site near you, call 1-800-829-1040 or visit a local IRS office. To find an AARP site, call 1-888-227-7669 or visit [aarp.org/applications/VMISLocator/searchTaxAideLocations.action](http://aarp.org/applications/VMISLocator/searchTaxAideLocations.action) and enter your zip code.

Tax Assistance Center  
120 SE 10th Ave  
PO Box 750260  
Topeka, KS 66675-0260

PHONE: (785) 368-8222  
FAX: (785) 291-3614

*HOURS: 8:00 a.m. to 4:45 p.m. (M-F)*

**Refunds.** You can **check the status of your current year refund** from our web site or by phone. You will need the Social Security number(s) and the expected amount of your refund. When you have this information, go to [ksrevenue.gov](http://ksrevenue.gov) and click on **Check your refund online** or call 1-800-894-0318 for automated refund information and follow the recorded instructions.

**Forms.** If you choose to file paper, **FILE the ORIGINAL** form from this booklet, not a copy; or a form from an *approved* software package. Visit our web site for a list of *approved* software vendors.



## electronic filing options

[webtax.org](http://webtax.org)

Forms **K-40H** and **K-40PT** may be filed electronically using Kansas **WebFile** or through **IRS e-File**. Both filing options are **safe** and **secure** and you will get your refund faster if you use direct deposit!

**WebFile** requires internet access and you must have filed a 2010 claim. You will need to enter your last year's refund amount to verify your identity. Go to our web site to get started.

**IRS e-File** is a **fast**, **accurate**, and **safe** way to file your claim on-line using an authorized IRS e-File provider. Ask your tax preparer about e-File or visit our web site for a list of authorized e-File providers and software products.