Kansas

2016

Homestead or Property Tax Refund for Homeowners

For a fast refund, file electronically!

See back cover for details.

ksrevenue.org

GENERAL INFORMATION

Filing a Claim

Homestead refunds are not available to renters. You must own your home to qualify.

The **Homestead** claim (K-40H) allows a rebate of a portion of the property taxes paid on a Kansas resident's homestead. A homestead is the house, mobile or manufactured home, or other dwelling subject to property tax that you own and occupy as a residence. Your refund percentage is based on your total household income and the refund is a percentage of your general property tax. The maximum refund is $700.

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

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**.
- Do not use dollar signs, lines, dashes, or other symbols. If a line does not apply to you, leave it blank.
- **All entries must be rounded**. If less than $.50 cents, round down. Round $.50 to $.99 to next higher dollar.
- Send the original claim form. Do not send a photocopy.
- If you are using an approved computer software program to prepare your claim, send the original form printed from your printer. Do not send a photocopy.

Qualifications

A person owning a homestead with an appraised valuation for property tax purposes that exceeds $350,000 does NOT qualify for a homestead refund.

A homestead claim (K-40H) is for homeowners who own and occupy their homestead and were residents of Kansas all of 2016. This refund program is not available to renters. As an owner your name is on the deed for the homestead. As a resident the entire year and a homeowner, you are eligible if your total household income is $34,100 or less and you: 1) were born before January 1, 1961, or 2) were blind or totally and permanently disabled all of 2016, or 3) have a dependent child who lived with you the entire year who was born before January 1, 2016, and was under the age of 18 all of 2016.

The property tax relief claim (K-40PT) is for homeowners that were 65 years of age or older, with a household income of $19,200 or less, and a resident of Kansas all of 2016.

Only one refund claim (K-40H or K-40PT) may be filed for each household. A married couple OR two or more individuals who together occupy the same household may only file one claim. A married couple who own and occupy separate households may file separate claims and include only their individual income.

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 will send your entire refund to the County Treasurer.

If you moved during 2016, you may claim the general property tax paid for the period of time you lived in each residence. Homeowners who rent out 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.

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 through marriage who together occupy a homestead. Household income is generally all taxable and nontaxable income received by all household members during 2016. If a household member lived with you only part of the year, you must include the income they received during the months they lived with you.

Household income includes, but is not limited to:

- Taxable and nontaxable wages, salaries, and self-employment income.
- Federal earned income tax credit (EITC).
- 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).
  K-40PT – 100% of Social Security and SSI benefits (except disability payments – see Excluded Income).
- Railroad Retirement benefits (except disability payments).
- Veterans' benefits and all other pensions and annuities (except disability payments).
- Welfare and Temporary Assistance to Family (TAF) payments.
- Unemployment, worker's compensation and disability income.
- Alimony received.
- Business and farm income.
- Gain from business or 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.
- Business income as determined by the federal IRC and reported on federal Schedules C, E, or F and on lines 12, 17, or 18 of federal Form 1040. This income is reported as a subtraction modification on Kansas Schedule S.
- ALL OTHER INCOME received in 2016 not specifically excluded (as follows).

*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. 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, 2016, but no later than April 15, 2017. 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 federal extension with your claim.

NOTE: Kansas does not have a separate extension of time form.

Refund Advancement Program

This optional program provides eligible homeowners an opportunity to apply a portion of their anticipated 2016 Homestead or Property Tax Relief refund to help pay the first half of their 2016 property taxes. The amount of the advancement is based on the 2015 refund amount.

You may participate in this program by marking the Refund Advancement Program check box on your 2016 Form K-40H (or Form K-40PT). See instructions on page 6 for additional information.

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 6 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 a 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 2016 but died before filing a claim (after December 31, 2016) or died during 2016 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:

1) If the estate is being probated, a copy of the Letters of Testamentary or letters of administration.
2) 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 or executrix; administrator; or other authorized person.

Amending a Claim

If, after mailing your claim, you find there is an error that will affect your refund amount, file an amended claim after you receive your refund from the original filing. 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, made payable to the *Kansas Department of Revenue.* Write *Homestead Repayment - Amended Claim* and include the last 4 digits of your Social Security number (example: XXX-XX-1234).

REFUND PERCENTAGE TABLE

(For use in computing your refund on line 14 of Form K-40H)

If the amount on line 10, Form, K-40H is:	Enter on line 14:	If the amount on line 10, Form, K-40H is:	Enter on line 14:	If the amount on line 10, Form, K-40H is:	Enter on line 14:
$ 0 to $ 6,000	100%	$ 13,001 to $14,000	68%	$ 21,001 to $22,000	30%
$ 6,001 to $ 7,000	96%	$ 14,001 to $15,000	64%	$ 22,001 to $23,000	25%
$ 7,001 to $ 8,000	92%	$ 15,001 to $16,000	60%	$ 23,001 to $24,000	20%
$ 8,001 to $ 9,000	88%	$ 16,001 to $17,000	55%	$ 24,001 to $25,000	15%
$ 9,001 to $10,000	84%	$ 17,001 to $18,000	50%	$ 25,001 to $26,000	10%
$ 10,001 to $11,000	80%	$ 18,001 to $19,000	45%	$ 26,001 to $34,100	5%
$ 11,001 to $12,000	76%	$ 19,001 to $20,000	40%	$ 34,101 and over	0%
$ 12,001 to $13,000	72%	$ 20,001 to $21,000	35%		

K-40H

(Rev. 7/16)

DO NOT STAPLE

2016
KANSAS HOMESTEAD CLAIM

134116

FILE THIS CLAIM AFTER DECEMBER 31, 2016, BUT NO LATER THAN APRIL 15, 2017

Claimant's Social Security Number

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

Claimant's Telephone Number

Name and Address

Your First Name | Initial | Last Name

Mailing Address (Number and Street, including Rural Route)

City, Town, or Post Office | State | Zip Code | 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 YOU MUST HAVE BEEN A *RESIDENT OF KANSAS* THE *ENTIRE YEAR* OF 2016 AND *OWN YOUR HOME*.

Answer ONLY the questions that apply to you:

MONTH DAY YEAR

1. Age 55 or over for the entire year? Enter date of birth (must be prior to 1961) .....
2. Disabled or blind for the entire year? Enter the date disability began. See instructions ..... **ENCLOSE Social Security Benefit Verification Statement or Schedule DIS**
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 2016) .....

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**).

Household Income

ENTER THE TOTAL RECEIVED IN 2016 FOR EACH TYPE OF INCOME. See instructions.

4. 2016 Wages OR Kansas Adjusted Gross Income $ _____ plus Federal Earned Income Credit $ _____ . Enter the total 00
5. All taxable income other than wages and pensions not included in Line 4. Do not subtract net operating losses and capital losses 00
6. Total Social Security and SSI benefits, including Medicare deductions, received in 2016 (do **not** include disability payments from Social Security or SSI) $ _____ . Enter 50% of this total 00
7. Railroad Retirement benefits **and** all other pensions, annuities, and veterans benefits (do **not** include disability payments from Veterans and Railroad Retirement) 00
8. TAF payments, general assistance, worker's compensation, grants and scholarships 00
9. All other income, including the income of others who resided with you at any time during 2016 00
10. **TOTAL HOUSEHOLD INCOME** (Add lines 4 through 9. If line 10 is more than $34,100, you do not qualify for a refund) 00

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Refund

11. Percent of the homestead property that was rented or used for business in 2016 (see instructions) ..... %
12. 2016 general property taxes, excluding specials. (Tax on property valued at more than $350,000 does not qualify. See instructions.) ..... Mark this box if you have delinquent property tax. 00
13. Amount of property tax allowed. Enter amount from line 12 **or** $700, whichever is less 00
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) 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 2016 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-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

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

COMPLETE THE BACK OF THIS FORM

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..... $ ____ 00

(b) Nongovernmental Gifts ..... $ ____ 00

(c) Child Support..... $ ____ 00

(d) Settlements (lump sum) ..... $ ____ 00

(e) Personal and Student Loans..... $ ____ 00

(f) SSI, Social Security, Veterans or Railroad Disability (enclose documentation) ..... $ ____ 00

(g) Other (See instructions) Source _____ Amount $ ____ 00

Members of Household

Complete the information below for ALL persons (including yourself) who resided in your household **at any time** during 2016. Indicate the number of months they lived with you and whether or not their income is included on lines 4 through 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

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

MAIL TO: Homestead Claim, Kansas Department of Revenue, PO Box 750260, Topeka KS 66675-0260

LINE-BY-LINE INSTRUCTIONS

CLAIMANT INFORMATION

Social security number, name validation, and telephone number. 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 CAPITAL letters, enter the first four letters of your last name in the boxes provided. If your last name has less than four letters, leave the remaining boxes empty.

Enter the telephone number where you can be reached during our office hours so that we may contact you if a problem arises while processing your claim. The number will be kept confidential.

Name and address. PRINT or TYPE your name and complete address – the physical location of your residence (not a P.O. Box), including apartment number or lot number.

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. Use the worksheet for *Deceased Claimants* on page 6 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 refund claim last year and your name or address has changed, place an "X" in the box to the right of the address so we may update our records.

Amended claim. If you are filing an amended (corrected) claim, mark an "X" in the box. See further instructions on page 3.

QUALIFICATIONS — LINES 1 THROUGH 3

To qualify, you must first have been a resident of Kansas all of 2016. Next you must own and occupy your home – meaning that your name must be on the deed to the home. Contract for deed **does qualify** as ownership; however, a "rent to own" contract **does not**. If you were a Kansas resident all year and owned and occupied your home, 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 on line 1 and skip lines 2 and 3).

Line 1 — Age qualification. If you were born before January 1, 1961, enter the month, day, and year of your birth. 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 Kansas Department of Revenue must have on file documentation of permanent disability or blindness for your homestead claim. If you do not have documentation you must enclose with Form K-40H either **1)** a copy of your Social Security statement showing that your disability began prior to 2016, or **2)** Schedule DIS (from page 11) completed by your doctor.

Line 3 — Dependent child qualification. If you have at least one dependent child, enter their name and date of birth (must be prior to January 1, 2016) in the spaces provided. NOTE: The child must have resided solely with the claimant the entire calendar year, be under age 18 all of 2016, AND is or may be claimed as a dependent by the claimant for income tax purposes.

Surviving spouse: Mark this box if filing as surviving spouse (and not remarried) of a disabled veteran or an active duty service member who died in the line of duty. The disabled veteran must meet the qualifications in line 2. 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 2016 and the percentage of permanent disability being 50% or greater.

STOP If you are not a Kansas resident and homeowner and do not meet one of the other three qualifications, you do not qualify for this refund.

HOUSEHOLD INCOME — LINES 4 THROUGH 10

Lines 4 through 8 will contain the total annual income amounts received by you and your spouse during 2016. The income of ALL other persons who lived with you at any time during 2016 will be entered on line 9, All Other Income. If a minor child or incapacitated person holds legal title to the property, the income (wages, child support, etc.) will also be entered on line 9.

If the income amounts requested on lines 5 through 8 were included on line 4, **do not include** them again on lines 5 through 8.

Line 4 — 2016 Wages OR Kansas Adjusted Gross Income AND Federal Earned Income Tax Credit. 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 2016. Enter this same amount in the purple boxes.

If you file a Kansas income tax return, enter in the first space your Kansas Adjusted Gross Income (KAGI) from line 3 of your Form K-40, adding back net operating losses or net capital losses. Enter in the second space, any federal Earned Income Tax Credit (EITC) received during 2016. This is generally the amount shown on your 2015 federal tax return, but could also include an EITC for a prior year that was received in 2016. Add your KAGI and EITC together and enter the total in the purple boxes. **Important**—If line 4 is your KAGI plus EITC, enter on lines 5 through 8 **only** the income amounts that are **not already included** in your KAGI on line 4.

Line 5 — All taxable income other than wages and pensions not included in Line 4. Enter 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 5 to determine the property tax amount to enter on line 12.

* Include all business income as determined by the federal IRC and reported on federal Schedules C, E, or F and lines 12, 17, or 18 of federal Form 1040; and claimed as a subtraction modification on Kansas Schedule S.

Line 6 — Total 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 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 the Department reserves the right to request it at a later date.

If you do not have your annual Social Security benefits statement, use the following method to compute the total received for 2016. Add the amount of your December 2016 check, plus the 2016 Medicare deduction of $121.80 (if applicable), and multiply by 12.

EXAMPLE: Your December, 2016 social security check is $805.60. You are covered by Medicare. Compute your benefits as follows:

*$805.60 + $121.80 = $927.40. $927.40 X 12 months = $11,128.00 (Round result to **$11,128.00** and enter in the first space on line 6.)*

Multiply the total Social Security and SSI benefits received in 2016 by 50% (.50) and enter result in the purple boxes on line 6.

Line 7— Railroad Retirement benefits and all other pensions, annuities, and veterans benefits. Enter the amounts received during 2016 from railroad retirement benefits (including Tier I— Social Security equivalent benefits) and veterans' pensions and benefits. DO NOT include veteran or railroad retirement "disability" payments. **Note**: 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 payments, general assistance, worker's compensation and grants and scholarships. Enter the amounts received during 2016 in the form of: TAF (Temporary Assistance to Families); welfare or general assistance payments; worker's compensation; disability payments (**excluding** disability payments received from Social Security, SSI, Veterans and Railroad Retirement, or pensions that you entered on line 4 or line 7); and 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 2016. For those who lived with you less than 12 months, include only the income they received during the months they lived with you. Also 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, when that person is an owner of the homestead or is on the rental agreement.
- Any other income outlined as "household income" on page 2 that is not already entered on lines 4 through 8.

Line 10 — Total Household Income. Add lines 4 through 9 and enter total. If more than $34,100 you do not qualify for a homestead refund. **Important**––To expedite your refund, enclose a copy of pages 1 and 2 of your federal Form 1040, 1040A or 1040EZ; statements from DCF (formerly SRS) and Social Security; and other documentation for income amounts shown on lines 4 through 9.

REFUND — LINES 11 THROUGH 15

Line 11 — Percent of property for rental or business use. If part of your homestead was rented to others or used for business purposes during 2016, you may claim only the property taxes paid on the portion that was used for personal purposes. Complete the following worksheet to determine the percent of rental or business use to enter on line 11 and property tax amount to enter on line 12, Form K-40H. **Note**: Include the income received from the rental or business use of your homestead on lines 4 or 5 of Form K-40H.

WORKSHEET for RENTAL or BUSINESS USE of HOME

If you filed Schedule C or C-EZ, Form 1040, complete only lines 4, 5 and 6.

1. Total number of rooms in your homestead ..... _____
2. Number of rooms rented or used for business..... _____
3. Rental/business use percentage. Divide line 2 by line 1. Enter result here and line 11 of Form K-40H.... _____ %
4. Total 2016 general property tax ..... _____
5. Multiply line 4 by line 3 (also include any property tax deduction claimed on federal Schedule C or C-EZ) 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 12, Form K-40H..... _____

Line 12 — 2016 general property taxes. Enter the total 2016 general property tax you have paid or will pay, as shown on your real estate tax statement (taxes on property valued at $350,000 or more does not qualify). **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; or taxes on agricultural or commercial land. NOTE: The 2016 property tax is payable in two installments – the first is due December 20, 2016 and the second is due May 10, 2017. It is the total of both installments (whether paid or not) that is entered on line 12.

If you are filing on behalf of a claimant who died during 2016, 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 the next page.

If you have delinquent property tax, mark the box on line 12. Your entire homestead refund will be sent to your county treasurer to pay the delinquent property tax.

2016 Property Tax Statement

You are not required to send a copy of your 2016 property tax statement with your completed K-40H; however, you may be asked to provide it at a later date. **If requested, submit a copy of your 2016 statement – NOT a basic receipt** – to verify the property tax entered on line 12. The 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. **The annual statement from your mortgage company and property tax receipts are NOT acceptable**. If you need a copy of your property tax statement, you may request one through the office of your county clerk.

Mobile and Manufactured Homeowners

If you own your mobile home/manufactured home, enter on line 12 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, enter on line 12 the personal property tax you paid on the mobile home. You may not claim the general property tax paid on the rented property.

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.

Line 13 — Amount of property tax allowed (cannot exceed $700). Enter amount reported on line 12 or $700, whichever is less.

Line 14— Homestead refund percentage. Your refund percentage is based on your total household income on line 10. Using the table at the bottom of page 3, 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. If the amount is less than $5, it will not be refunded. You will receive a refund in the amount shown on line 15 if there are no corrections made to your claim; you did not participate in the optional refund advancement program (see page 3); you have no delinquent property taxes due to your County Treasurer; and you owe no other debt to the State of Kansas (see *Debtor Set-Off* that follows).

Instructions for the back of your claim are on page 6. Before mailing it be sure to complete all sections, sign the claim, and enclose all required documentation.

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 refund will be applied to that debt first and any remaining refund will be sent to you. Be advised that the 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 2016, the refund amount is prorated based on the decedent's date of death. The taxes (line 12) are also prorated based on the decedent's date of death. Use the following steps to compute a refund on behalf of a decedent. See page 3 for required enclosures.

REFUND COMPUTATION FOR DECEASED CLAIMANT

1. Complete lines 1 through 11 of K-40H or 1 through 10 of K-40PT.
2. Compute allowable property tax paid by decedent to date of death. Using the table below, multiply the total 2016 property taxes by the applicable percentage for the month of the decedent's death. Enter result on line 12 of K-40H or line 11 of K-40PT.

   EXAMPLE: If claimant died in August 2016 and the 2016 taxes were $645, the property tax paid to date of death is 8/12ths (.667) of $645 for a result of $430 ($645 X .667 = $430).
3. Complete lines 13 and 14 of the K-40H; then continue by completing lines 4 through 6 of this worksheet. If filing a K-40PT, skip lines 4 though 6 and follow the instructions for K-40PT below.
4. Multiply line 13 of K-40H by line 14 of K-40H. Enter result _____.
5. Enter percent from table below for month of decedent's death _____.
6. Multiply the result from line 4 by the percent in line 5. Enter the result here _____ and on line 15 of K-40H.

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

2017 Refund Advancement Program Box

(See additional information about this program on page 3)

By checking this box, you are requesting that the Department of Revenue electronically transfer your 2017 advancement information directly to the County Treasurer to help pay the first half of your property taxes. **If you do not check this box, you cannot participate in the 2017 advancement program**, in which case none of your 2017 refund will be used to pay your 2017 property taxes.

As a participant in this program, your 2016 refund will be used to pay back the amount the Department of Revenue advanced the county for your property taxes in December 2016. If there is a refund amount left over, it will be sent to you in a check. To determine the amount of your refund check, complete the following worksheet.

REFUND ADVANCEMENT WORKSHEET

1. 2016 refund from line 15 of Form K-40H or line 12 of Form K-40PT ..... $_____
2. 2016 refund advancement amount from advancement letter ..... $_____
3. Subtract line 2 from line 1 ..... $_____

You will receive the amount on line 3 in a check from the Department of Revenue if you have no other delinquent debts due the state of Kansas (see *Debtor Set-Off* above).

If your 2016 refund (line 15, K-40H or line 12, K-40PT) is LESS than the advancement amount (line 2 of the Refund Advancement Worksheet), you should pay the difference when you file your 2016 K-40H or K-40PT. Make your check or money order payable to the Department of Revenue and include the tax year and last 4 digits of your Social Security number (example: XXX-XX-1234).

EXCLUDED INCOME (BACK OF CLAIM FORM)

Enter in this section the total received during 2016 by all household members (including minor children) from each of the sources listed in (a) through (f).

On line (g), enter wages received by a minor child and any other income not considered "household income" as outlined on page 2. 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. Previous filers should keep a copy for their records as the Department reserves the right to request it at a later date.

MEMBERS OF HOUSEHOLD (BACK OF 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 2016.

If the person lived with you all year, enter "12" in the *Number of months resided in household* column and indicate whether their income is included as part of the *Household Income* reported on lines 4 through 9 of K-40H. NOTE: For a child born during 2016, enter only the number of months from the date of birth to the end of the year. For example, enter "6" for a child born July 10, 2016.

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: It may be necessary for the Department of Revenue 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 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 it. 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 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 for your records;
- ✓ 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.

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 of Revenue, 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. Claims requiring correspondence will take longer. Information for checking the status of your refund can be found on the back cover of this booklet.

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 subject to debtor set-off for other delinquent debts owed to the State of Kansas or County Treasurer.

Correspondence from the Department of Revenue

Should you receive a letter from the Department of Revenue 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.

K-40PT

(Rev. 7/16)

DO NOT STAPLE

2016
KANSAS PROPERTY TAX RELIEF CLAIM
for Low Income Seniors

135316

FILE THIS CLAIM AFTER DECEMBER 31, 2016, BUT NO LATER THAN APRIL 15, 2017

Claimant's Social Security Number

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

Claimant's Telephone Number

Name and Address

Your First Name | Initial | Last Name

Mailing Address (Number and Street, including Rural Route)

City, Town, or Post Office | State | Zip Code | 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 2016;
2. A **home owner** during 2016; and,
3. Age **65 or over** for the entire year. Enter your date of birth (must be prior to 1951) .....

NOTE: If you filed a Form K-40H for 2016, you DO NOT qualify for this property tax refund.

MONTH | DAY | YEAR

Household Income

ENTER THE TOTAL RECEIVED IN 2016 FOR EACH TYPE OF INCOME. See instructions.

4. 2016 Wages OR Kansas Adjusted Gross Income $ _____ plus Federal Earned Income Credit $ _____ . Enter the total 00
5. All taxable income other than wages and pensions not included in Line 4. Do not subtract net operating losses and capital losses 00
6. Total Social Security and SSI benefits, including Medicare deductions, received in 2016 (do **not** include disability payments from Social Security or SSI) 00
7. Railroad Retirement benefits **and** all other pensions, annuities, and veterans benefits (do **not** include disability payments from Veterans and Railroad Retirement) 00
8. TAF payments, general assistance, worker's compensation, grants and scholarships 00
9. All other income, including the income of others who resided with you at any time during 2016 00
10. **TOTAL HOUSEHOLD INCOME** (Add lines 4 through 9. If line 10 is more than $19,200, you do not qualify for a refund) 00

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Refund

11. General property taxes **paid timely** in 2016, excluding specials. (Tax on property valued at more than $350,000 does not qualify. See instructions on the back of this form.) 00
12. **PROPERTY TAX REFUND.** Multiply the amount on line 11 by 75% (.75). This is the amount of your refund 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 2016 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 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

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

COMPLETE THE BACK OF THIS FORM

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.

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

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

Members of Household

14. List the names of **ALL persons who resided in your household at any time during 2016**. Specify the number of months they lived you and report their portion of income **that is included in total household income** on line 10 of this form.

Name	Number of months resided in household	Their portion of income that is included on line 10	Social Security Number
		$ 00	
		$ 00	
		$ 00	
		$ 00	
		$ 00	
		$ 00	

FORM K-40PT LINE-BY-LINE INSTRUCTIONS

If you filed a Form K-40H for 2016, 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** (born before January 1, 1951), a **resident** of Kansas **all of 2016** and a **home owner during 2016**. 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 2016. Enter on line 9 the income of ALL other persons who lived with you at any time during 2016.

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 2016. Instructions are on page 4.

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 $19,200, you **do not qualify** for a refund.

REFUND

Line 11: Enter the total 2016 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 12 of Form K-40H on page 5.

If you are filing on behalf of a claimant who died during 2016, 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 deceased claimants on page 6.

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 2016. 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 6.

DO NOT SUBMIT PHOTOCOPIES THIS FORM

MAIL TO: Homestead Claim, Kansas Department of Revenue, PO Box 750260, Topeka KS 66675-0260

DIS

(Rev. 8/16)

2016 KANSAS

CERTIFICATE OF DISABILITY

130318

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 2016. 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 2016 must not exceed the limits set by the Social Security Administration for 2016: $13,560 if the impairment is other than blindness; $21,840 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 2016?

   ☐ 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.

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

SIGNATURE OF PHYSICIAN _____

PHYSICIAN'S NAME _____
Please type or print

BUSINESS ADDRESS _____
Street or RR

_____
City State Zip Code

PHONE _____ DATE _____

State of Kansas
Department of Revenue
PO Box 750260
Topeka, KS 66675-0260

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Taxpayer Assistance

ksrevenue.org

Filing. If you need help completing your claim, contact our Tax Assistance Center. If you are eligible, free tax preparation is available through programs such as VITA (offered by the IRS), 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 their website at **aarp.org/money/taxes/aarp_taxaide**.

NOTE: Our office has moved and is no longer located in the Docking State Office Building.

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

Phone: 785-368-8222
Fax: 785-291-3614

Hours: 8 a.m. to 4:45 p.m. (M-F)

Refunds. You can check the status of your refund from our website or by phone. You will need the Social Security Number and the expected amount of your refund. When you have this information, go to **ksrevenue.org** 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 use the **original** form printed by the Kansas Department of Revenue, not a copy; or a form from an *approved* software package. Visit our website for a list of ***approved* software vendors**.

Electronic Filing

ksrevenue.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 2015 claim. You will need to enter your last year's refund amount to verify your identity. **Go to our website to get started**.

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