



Servicemember Civil Relief Act

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

This publication contains questions and answers pertaining to the SCRA, and a servicemember mobilization notice that will confirm eligibility. If you have additional questions regarding the SCRA, contact our Tax Assistance Center (see back cover).

ksrevenue.org

SERVICEMEMBER CIVIL RELIEF ACT (SCRA)

How does the SCRA help me?

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

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

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

Who should complete and submit the SCRA form?

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

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

For your convenience, Form KS-2848 is available as a “fill-in” form. Simply type the required information in the blank fields, print the form, sign it, and mail it to KDOR. The “fill-in” form is available at this web site address: ksrevenue.org/scra.htm

Where do I send Form KS-2848 and enclosures?

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

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

What must I do if I have a business?

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

What should I do when I return to normal duty?

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

What about the SCRA for other states?

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

KANSAS
SERVICEMEMBER MOBILIZATION NOTICE

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

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

SERVICEMEMBER INFORMATION

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

Physical Address

City State Zip Code

PO Box

City State Zip Code

Marital Status (check one): Married Single

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

MILITARY INFORMATION

Military Order No.

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

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

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

SPOUSE INFORMATION

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

Physical Address (if different from above)

City State Zip Code

PO Box

City State Zip Code

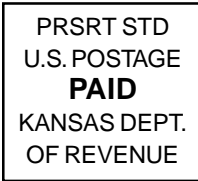
By marking this box, I am authorizing the Director of Taxation or the Director's designee to discuss my tax account information with my Power of Attorney. My Power of Attorney is:

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

SIGN HERE

(Servicemember's Signature) (Date)

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



TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact taxpayer assistance at the Kansas Department of Revenue (KDOR).

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

Phone: (785) 368-8222
Fax: (785) 291-3614
Web site: ksrevenue.org

Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

TAX FORMS

In addition to the publications listed below, KDOR's web site contains a library of policy information, press releases, and other notices. Due to limited state funding KDOR has discontinued the printing of these publications; however all are available from our web site.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1500, North American Industry Classification System
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide



Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-1588 or call (785) 296-1048.