

DO NOT STAPLE

KANSAS PROPERTY TAX RELIEF CLAIM for SENIORS AND DISABLED VETERANS



FILE THIS CLAIM AFTER DECEMBER 31, 2023, BUT NO LATER THAN APRIL 15, 2024

Claimant's Social Security Number

[Empty box for Social Security Number]

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

[Empty box for last name initials]

Claimant's Telephone Number

[Empty box for telephone number]

Name and Address

Form fields for Name and Address: Your First Name, Initial, Last Name, Mailing Address, 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 have been a resident of Kansas all of 2023, and owned and occupied the same homestead in both 2023 and the base year. Answer only the questions that apply to you.

- 1. Age 65 or over for the entire base year? Enter your date of birth (must be prior to 1958).
2. Disabled veteran for the entire base year and claim year? (See instructions). Enter the date disability began.
3. Mark this box if you are filing as a surviving spouse of a disabled veteran or person 65 years of age or older who has previously received benefits from the SVR program at the time of their death and provide the deceased claimant's name, SSN, and date of death in the spaces provided. See instructions for this qualification and for the required enclosures.

ENCLOSE your Veterans Affairs Award Letter showing disability rating

MONTH DAY YEAR [] [] []

NOTE: If you filed a Form K-40H or K-40PT for 2023, you DO NOT qualify for this property tax refund.

Name of deceased claimant SSN of deceased claimant Date of death of deceased claimant

Household Income

ENTER THE TOTAL RECEIVED IN 2023 FOR EACH TYPE OF INCOME. See instructions.

Table with 10 rows for household income types (Wages, other taxable income, Social Security, Railroad Retirement, TAF payments, other income, TOTAL HOUSEHOLD INCOME) and columns for amount and 00.

Refund

Table with 3 rows for refund (property taxes, base year value, PROPERTY TAX REFUND) and columns for amount and 00.

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-40SVR 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

Tax Preparer's PTIN, EIN or SSN:

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

COMPLETE THE BACK OF THIS FORM

[Empty boxes for back of form]



Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

Excluded Income

14. 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

15. List the names of **ALL persons who resided in your household at any time during 2023**. Specify the number of months they lived with 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-40SVR LINE-BY-LINE INSTRUCTIONS

If you filed a Form K-40H or K-40PT for 2023, 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-40SVR.

QUALIFICATIONS

Line 1: Age 65 or over for the entire base year. Enter your date of birth (must be prior to 1958). "Base year" means the first year an individual is 1) age 65 or over and/or a disabled veteran for the entire year, 2) owns and occupies the homestead where the claimant is seeking a refund for the entire year, and 3) is a resident of Kansas for the entire year. The appraised value of the claimant's homestead for the base year cannot be more than \$350,000.

Line 2: A disabled veteran for the entire base year. Enter the date disability began. A disabled veteran means a person who is a resident of Kansas and has been honorably discharged from active service in any branch of the armed forces of the United States or Kansas National Guard and who has been certified by the United States Department of Veterans Affairs or its successor to have a 50% or greater permanent disability sustained through military action or accident or resulting from disease contracted while in such active service.

Line 3: Check the box if you are the surviving spouse of a claimant who was either a disabled veteran or person 65 years of age or older for the entire year.

For the surviving spouse to qualify, the disabled veteran or person 65 years of age or older must have been receiving benefits under the SVR program (K.S.A. 79-4508a) at the time of their death. If you are claiming the benefit as a surviving spouse, list the deceased claimant's name, SSN, and date of death. If claiming the benefit as the surviving spouse of a disabled veteran, also complete Line 2 of this claim (date disability began).

Enclose with your K-40SVR a copy of the original veterans Disability Determination letter or letter from your regional V.A. that includes the disability date and the percentage of permanent disability being 50% or greater.

HOUSEHOLD INCOME

Enter on lines 4 through 8 the annual income amounts received by you and your spouse during 2023. Enter on line 9 the income of ALL other persons who lived with you at any time during 2023.

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-40SVR.

Line 6: Enter in the first space 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 full retirement age. 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 full retirement age who had previously been receiving Social Security disability payments, in the Excluded Income section on the back of Form K-40SVR. 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 2023. 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-40SVR.

Line 10: Add lines 4 through 9 and enter total. If the amount is negative, enter zero in the space provided. If more than \$53,600 you do not qualify for this property tax relief.

REFUND

Line 11: Enter the total 2023 general property tax you have paid or will pay, as shown on your real estate tax statement. Do not include special assessments 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 commercial land. NOTE: the 2023 property tax is payable in two installments - the first is due December 20, 2023 and the second is due May 10, 2024. Enter the total of both installments (whether paid or not) on line 11.

If you are filing on behalf of a claimant who died during 2023, 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. (A surviving spouse claim will not be prorated.)

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

Line 12: Enter the amount of general property taxes paid by you in the base year. "Base year" means the first year an individual is 1) age 65 or over and/or a disabled veteran for the entire year, 2) owns and occupies the homestead where the claimant is seeking a refund for the entire year, and 3) is a resident of Kansas for the entire year. The appraised value of the claimant's homestead for the base year cannot be more than \$350,000. For an individual who would otherwise be an eligible claimant prior to 2021, such base year shall be deemed to be 2021 for the purposes of this property tax relief claim.

Line 13: PROPERTY TAX REFUND. Subtract line 12 from line 11. This is your property tax refund.

EXCLUDED INCOME

Line 14: 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 6.

Line 15: List all persons who resided in your household at any time during 2023. 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.