

YOU MAY BE ELIGIBLE FOR A TAX REFUND OR CREDIT FOR TAX YEAR 2011

HOMESTEAD PROPERTY TAX REFUND

A property tax refund for eligible homeowners and renters.

To Qualify:

As a Kansas resident for all of 2011, you are eligible for a refund of up to \$700 if your total "**household** income" is \$31,200 or less, AND:

- you were born before January 1, 1956, **OR**
- you were totally and permanently disabled or blind for the entire year of 2011, **OR**
- you have a dependent child who lived with you the entire year that was born before January 1, 2011, and was under the age of 18 all of 2011, **OR**
- you are a disabled veteran (50% or more disability), or the surviving spouse of a disabled veteran who has not remarried, or the surviving spouse of an active duty military personnel who died in the line of duty and not remarried.

"Household income" is generally all-taxable and non-taxable income received by all members of the household.

"SAFE SENIOR" PROPERTY TAX REFUND

A property tax refund for eligible homeowners.

To Qualify:

As a Kansas resident for all of 2011, you are eligible for a refund of 75% of your property taxes paid if your total "**household** income" including social security is \$17,700 or less, AND:

- You were 65 years or older all of 2011, AND:
- Did not have any delinquent property taxes in 2011.
- May claim either Safe Senior refund or Homestead, Not Both.



How can I use my expected homestead or Safe Senior refund to help pay up to the first half of my property tax?

Homeowners who received a homestead or Safe Senior refund last year and do not have any outstanding balances with the Kansas Department of Revenue and who checked the Advancement Box on the 2010 return are eligible for an Advancement. The advancement information was sent electronically to the County Treasurer's office and may appear on your 2011 property tax statement. **IMPORTANT:** You must still file a Homestead Refund Claim, Form K-40H or Safe Senior Refund Claim Form K-40PT between January 1, 2012 and April 17, 2012.

FOOD SALES TAX REFUND

A refund of the sales tax paid on food purchases.

To Qualify:

If you were a Kansas resident all of 2011, you are eligible if your Kansas adjusted gross income plus certain interest and retirement benefits exempt from Kansas taxation is \$35,400 or less, AND:

- you were born before January 1, 1957, **OR**
- you were totally and permanently disabled or blind all of 2011, **OR**
- you have a dependent child you claim as a personal exemption who was born before January 1, 2011, and was under the age of 18 all of 2011.



How much is the food sales tax refund?

If your income is:

\$ 0 - \$17,700
\$17,701 - \$35,400

Your refund is:

\$91 for each exemption
\$46 for each exemption

BUSINESS MACHINERY & EQUIPMENT TAX CREDIT

An income tax credit equal to 25% (for TYs 2007 and after) of the personal property tax paid on qualified machinery and equipment. **This credit has been repealed and will no longer be available starting in tax year 2012.**

To Qualify:

You are eligible if you paid personal property tax on qualified business machinery and equipment without incurring any late payment penalties, and you are filing an income tax return. Financial institutions filing a Kansas privilege tax return and insurance companies paying the insurance company premiums tax are also eligible for this credit.

"Qualified machinery and equipment," means items required to be listed for property taxation on Schedule 2, Schedule 5, or Schedule 6 of the rendition. Items that DO NOT qualify for the credit include motor vehicles, personal property owned by a public utility, and property not used for a business purpose.

The basis for the credit is the personal property tax timely paid on business machinery and equipment during the tax year. Example: For tax year 2011 (calendar year), the last half of 2010 property taxes paid by May 10, 2011 and the 2011 property tax paid by December 20, 2011 are the basis of the credit.

NOTE: Business Machinery and Equipment acquired after June 30, 2006 may be exempt from property tax.

HOW TO CLAIM YOUR REFUND OR TAX CREDIT

Homestead Refund: Complete a Kansas Homestead Claim, Form K-40H, file at WebTax.org or mail it to the Kansas Department of Revenue anytime from January 1 through April 17, 2012.

Safe Senior Property Tax Refund: Complete a Kansas Property Tax Relief Claim for Low income Seniors form K-40PT and file at WebTax.org or mail to the Kansas Department of Revenue anytime from January 1 through April 17, 2012.

Food Sales Tax Refund: Complete the Food Sales Tax Refund line of the Kansas Individual Income Tax and/or Food Sales Tax Refund return, Form K-40, anytime from January 1 through April 17, 2012. You may use one of our paperless filing options, State/Fed e-file, or WebFile, to obtain a faster refund.

Business Machinery & Equipment Tax Credit: Complete Schedule K-64, "Business Machinery and Equipment Tax Credit", and enclose it with your tax return. Submission of property tax receipts are required if the credit claimed is **\$500** or more. If your paid receipt does not separate the tax paid on qualified property from other personal property taxes paid, obtain a breakdown of the tax paid on qualifying personal property from the county.

TAXPAYER ASSISTANCE

Assistance and additional information on these tax refunds and credits are available from the Kansas Department of Revenue, Docking State Office Building, 915 SW Harrison St., 1st Floor, Topeka, KS 66625, Phone: (785) 368-8222; Hearing-Impaired TTY: 785-296-6461.

Homestead and Food Sales Tax Refund assistance is available from your county clerk or from free volunteer tax assistance programs. Contact your local Department on Aging, Community Action Program, senior center, library, or county clerk in your area.

For assistance in determining the amount of personal property taxes paid on commercial and industrial machinery and equipment, contact your county officials.