



# Kansas

# 2025

## Homestead or Property Tax Refund for Homeowners

*For a fast refund,  
file electronically!*

See back cover for details.

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

# 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 **Property Tax Relief** claim (K-40SVR) allows a refund of property tax for an individual that is 65 years of age or older, is a disabled veteran, or a surviving spouse of a person 65 years of age or older or a disabled veteran.

The large purple boxes on Form K-40H, K-40PT and K-40SVR 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 homestead claim (K-40H) is for homeowners who own and occupy their homestead and were residents of Kansas all of 2025. 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 \$43,389 or less and you: 1) were born before January 1, 1970 or 2) were blind or totally and permanently disabled or a disabled veteran all of 2025, or 3) have a dependent child who lived with you the entire year who was born before January 1, 2025, and was under the age of 18 all of 2025.

The property tax relief claim (K-40PT) is for homeowners that were 65 years of age or older, with a household income of \$25,380 or less, and a resident of Kansas all of 2025.

The property tax relief claim (K-40SVR) is for homeowners that are 65 years of age or older, a disabled veteran or a surviving spouse of a person 65 years of age or older or a disabled veteran with household income of not more than \$58,041.

Only one refund claim (K-40H, K-40PT or K-40SVR) 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 2025, 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

### 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.

### K-40H and K-40PT

Household income is generally all taxable and nontaxable income received by all household members during 2025. 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.
- ALL OTHER INCOME received in 2025 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. 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 full retirement age. These Social Security payments, that were once Social Security disability (or SSI disability) payments, are NOT included in household income.
- Net operating losses and net capital losses cannot be used to reduce total household income. DO NOT subtract these losses from the income amounts.

### K-40SVR

Household income means the total Kansas adjusted gross income of all persons of the household while members of the household. Kansas adjusted gross income is calculated when completing a Kansas individual income tax return. As a result, it may be necessary for all members of a household to prepare a pro forma Kansas individual income tax return, regardless of whether they are required to file a Kansas income tax return, before eligibility for this property tax refund can be determined.

## When and Where to File

File your claim after December 31, 2025 but no later than April 15, 2026. Mail your claim to the address shown on the back of your K-40H, K-40PT or K-40SVR.

**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 to file form.

**WebFile** is a simple, secure, fast and free Kansas electronic filing option. See back cover for details!

## Refund Advancement Program

This optional program provides eligible homeowners an opportunity to apply a portion of their anticipated 2026 Homestead or Property Tax Relief refund to help pay the first half of their 2026 property taxes. The amount of the advancement is based on the 2025 refund amount.

You may participate in this program by marking the Refund Advancement Program check box on your 2025 Form K-40H, form K-40PT or form K-40SVR. 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

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, K-40PT or K-40SVR 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 2025 but died before filing a claim (after December 31, 2025) or died during 2025 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, Form K-40PT or Form K-40SVR 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 percentage 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 \$ 43,389 .....	5%
\$ 11,001 to \$ 12,000 .....	76%	\$ 19,001 to \$ 20,000.....	40%	\$ 43,390 and over .....	0%
\$ 12,001 to \$ 13,000.....	72%	\$ 20,001 to \$ 21,000 .....	35%		

# 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 fewer 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 2025. 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 qualify as ownership. 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, 1970, 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. 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 2025, or (2) Schedule DIS completed by your doctor. “Disabled veteran” means a person who is a resident of Kansas who: (1) Served in the active military, naval, air or space service including those groups and individuals listed under 38 C.F.R. §3.7, and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions; (2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; including those groups and individuals listed under 38 C.F.R. §3.7, and (3) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

**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, 2025) in the spaces provided. NOTE: The child must have resided solely with the claimant the entire calendar year, be under age 18 all of 2025, 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 a deceased member of the armed forces who died in the line of duty during a period of active service. 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 2025 and the percentage of permanent disability being 50% or greater.

## HOUSEHOLD INCOME — LINES 4 THROUGH 10

Lines 4 through 8 will contain the total annual income amounts received by you and your spouse during 2025. The income of ALL other persons who lived with you at any time during 2025 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 (2025 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 2025. If the amount of 2025 wages or Kansas Adjusted Gross Income is negative, enter zero in the space provided. 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 2025. This is generally the amount shown on your 2024 federal tax return, but could also include an EITC for a prior year that was received in 2025. 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.

**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 2025. Add the amount of your December 2025 check, plus the 2025 Medicare deduction of \$257 (if applicable), and multiply by 12.

*EXAMPLE: Your December, 2025 social security check is \$914. You are covered by Medicare. Your part B premiums are \$257 month (\$3,084 per year). Compute your benefits as follows:*  
 $\$914 + \$257 = \$1171$ .  $\$1171 \times 12 \text{ months} = \$14,052$ .  
*(enter \$14,052 in the first space on line 6.)*

Multiply the total Social Security and SSI benefits received in 2025 by 50% (.50) and enter result in the purple boxes on line 6.

**Line 7 (Railroad Retirement benefits, KPERS and all other pensions, annuities, and veterans benefits):** Enter the amounts received during 2025 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 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, workers’ compensation and grants and scholarships):** Enter the amounts received during 2025 in the form of: TAF (Temporary Assistance to Families); welfare or general assistance payments; workers’ 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 2025. 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 the amount is negative, enter zero in the space provided. If more than \$43,389 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, 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 2025, 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 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 2025 general property tax.....
5. Multiply line 4 by line 3 (also include any property tax deduction claimed on federal Schedule C)  
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 (2025 general property taxes):** Enter the total 2025 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 2025 property tax is payable in two installments – the first is due December 20, 2025 and the second is due May 10, 2026. 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 2025, 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.

### 2025 Property Tax Statement

You are not required to send a copy of your 2025 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 2025 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.

**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).

**IMPORTANT:** 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 2025, the refund amount is prorated based on the decedent's date of death. Use the following steps to compute a refund on behalf of a claimant who died during 2025. 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 or 1 through 6 of K-40SVR.			
2. Enter all the 2025 general property tax paid on the homestead, including for the portion of the year after the decedent's date of death, on line 12 of K-40H, line 11 of K-40PT, or line 7 of K-40SVR.			
<b>K-40H:</b>			
3. Complete lines 13 and 14 of K-40H.			
4. Multiply line 13 of K-40H by line 14 of K-40H. Enter result. _____ %			
5. Enter percentage from table below for month of decedent's death. _____ %			
6. Multiply the result from step 4 by the percentage from step 5. Enter the result on line 15 of K-40H.			
<b>K-40PT:</b>			
3. Multiply line 11 of K-40PT by 75% (.75). Enter result. _____ %			
4. Enter percentage from table below for month of decedent's death. _____ %			
5. Multiply the result from step 3 by the percentage from step 4. Enter the result on line 12 of K-40PT.			
<b>K-40SVR:</b>			
3. Complete line 8 of K-40SVR.			
4. Subtract line 8c of K-40SVR from line 7 of K-40SVR. Enter result. _____ %			
5. Enter percentage from table below for month of decedent's death. _____ %			
6. Multiply the result from step 4 by the percentage in step 5. Enter the result on line 9 of K-40SVR.			
MONTH	PERCENTAGE	MONTH	PERCENTAGE
January	.083	May	.417
February	.167	June	.500
March	.250	July	.583
April	.333	August	.667
		September..	750
		October ....	833
		November...	917
		December..	1.000

#### 2026 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 2026 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 2026 advancement program**, in which case none of your 2026 refund will be used to pay your 2026 property taxes.

As a participant in this program, your 2025 refund will be used to pay back the amount the Department of Revenue advanced the

county for your property taxes in December 2025. 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. 2025 refund from line 15 of Form K-40H, line 12 of Form K-40PT or line 9 of form K-40SVR .....	\$ _____
2. 2025 refund advancement amount from your 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 <i>Debtor Set-Off</i> ).	

If your 2025 refund (line 15 K-40H, line 12 K-40PT or line 9 K-40SVR) is LESS than the advancement amount (line 2 of the Refund Advancement Worksheet), you should pay the difference when you file your 2025 K-40H, K-40PT or K-40SVR. 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 2025 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 2025.

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 2025, 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, 2025.

**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 that we contact you about your claim. By marking the box above the signature line, you are authorizing the department's director or their designee to discuss your claim and any enclosures with your preparer. If a paid preparer is completing your return, they must sign and provide their preparer tax identification number (PTIN).

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, K-40PT or K-40SVR 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 (see back cover).

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[illegible]

## Excluded Income

(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

[illegible]

**MAIL TO: Homestead Claim, Kansas Department of Revenue, PO Box 750260, Topeka KS 66699-0260**



L

**FILE THIS CLAIM AFTER DECEMBER 31, 2025, BUT NO LATER THAN APRIL 15, 2026**

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		Mark this box if claimant is deceased (See instructions)..... <input type="checkbox"/>
	Mailing Address (Number and Street, including Rural Route)					Date of Death (MMDDYYYY) <input type="text"/>
						IMPORTANT: Mark this box if name or address has changed..... <input type="checkbox"/>
City, Town, or Post Office	State	Zip Code	County Abbreviation		Mark this box if this is an amended claim ..... <input type="checkbox"/>	

## 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 2025;
2. A **home owner** during 2025; and,
3. Age **65 or over** for the entire year. Enter your date of birth (must be prior to 1960).....

**NOTE:** If you filed a Form K-40H or K-40SVR for 2025, you DO NOT qualify for this property tax refund.

MMDDYYYY

\_\_\_\_\_

# Household Income

**ENTER THE TOTAL RECEIVED IN 2025 FOR EACH TYPE OF INCOME.** See instructions.

- |   |  |    |
|---|--|----|
| 4. 2025 Wages OR Kansas Adjusted Gross Income (if negative, enter zero) \$ _____ 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 2025 (do <b>not</b> include disability payments from Social Security or SSI) .....                |  | 00 |
| 7. Railroad Retirement benefits <b>and</b> all other pensions, annuities, and veterans benefits (do <b>not</b> 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 2025 .....  |  | 00 |
| 10. <b>TOTAL HOUSEHOLD INCOME</b> (Add lines 4 through 9. If line 10 is more than \$25,380 you do not qualify for a refund)   |  | 00 |

## Refund

11. General property taxes **paid timely** in 2025, 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 2025 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**

Tax Preparer's PTIN, EIN or SSN:

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

**COMPLETE THE BACK OF THIS FORM**



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

14. List the names of **ALL** persons who resided in your household **at any time during 2025**. 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-40PT LINE-BY-LINE INSTRUCTIONS

**If you filed a Form K-40H or K-40SVR for 2025, 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, 1960), a **resident** of Kansas **all of 2025** and a **home owner during 2025**. If you meet these qualifications, enter your date of birth on line 3.

### HOUSEHOLD INCOME

Enter on lines 4 through 8 the annual income amounts received by you and your spouse during 2025. Enter on line 9 the income of ALL other persons who lived with you at any time during 2025.

**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 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-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 2025. 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 total. If the amount is negative, enter zero in the space provided. If more than \$25,380 you do not qualify for a homestead refund.

### REFUND

**Line 11:** Enter the total 2025 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 2025, 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 6.

**Line 14:** List all persons who resided in your household at any time during 2025. 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.



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			Mark this box if claimant is deceased (See instructions) .....
	Mailing Address (Number and Street, including Rural Route)					Date of Death (MMDDYYYY) <input type="text"/>
						IMPORTANT: Mark this box if name or address has changed .....
City, Town, or Post Office	State	Zip Code	County Abbreviation		Mark this box if this is an amended claim .....	

MMDDYYYY

\_\_\_\_\_

1 Age 65 or over for the entire base year? Enter your date of birth (must be prior to 1959). .....

**ENCLOSE** your Veterans Affairs Award Letter  
showing disability rating

2. Disabled veteran for the entire base year and claim year? (See instructions).

\_\_\_\_\_

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.

**NOTE:** If you filed a Form K-40H or K-40PT for 2025, you DO NOT qualify for this property tax refund.

Name of deceased claimant

SSN of deceased claimant

**Date of death of deceased claimant**  
**MMDDYYYY**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ENTER THE TOTAL 2025 KANSAS ADJUSTED GROSS INCOME See instructions.	
4. 2025 Kansas Adjusted Gross Income of the Claimant .....	00
5. Kansas Adjusted Gross Income of others who resided with you at any time during 2025.....	00
6. <b>TOTAL HOUSEHOLD INCOME</b> (Add lines 4 and 5). If line 6 is more than \$58,041, you do not qualify for a refund).....	00

<b>Refund</b>	7. 2025 general property taxes (excluding specials) .....	00
	Mark this box if you have delinquent property tax .....	<input type="checkbox"/>
	8. (a) Record the base year .....	
	(b) homestead's appraised value in the base year .....	00
	(c) and general property taxes (excluding specials) paid for the base year .....	00
	9. <b>PROPERTY TAX REFUND.</b> (Subtract line 8c from line 7) .....	00
	<b>Mark this box if you wish to participate in the Refund Advancement Program (see instructions) .....</b>	

☐ 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**

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10. List the names of **ALL** persons who resided in your household at any time during 2025. Specify the number of months they lived with you and report their portion of Kansas Adjusted Gross Income **that is included in total household income** on line 6 of this form.

Members of Household

Name	Number of months resided in household	Their portion of Kansas Adjusted Gross income that is included on line 6	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 2025, 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 1959). "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 who: (1) served in the active military, naval, air or space service including those groups and individuals under 38 C.F.R. § 3.7; and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions; (2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service including those groups and individuals under 38 C.F.R. § 3.7; and (3) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

**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 disability being 50% or greater.

### HOUSEHOLD INCOME

**Line 4:** 2025 Kansas Adjusted Gross Income of the Claimant. Kansas adjusted gross income is calculated when completing a Kansas individual income tax return. If you as the claimant are not required to file a Kansas individual income tax return (Form K-40), it may be necessary for you to prepare a pro forma Kansas individual income tax return to determine your Kansas adjusted gross income. Instructions for determining Kansas adjusted gross income are provided in the Individual Income Tax Instruction Booklet.

**Line 5:** Kansas Adjusted Gross Income of others who resided with you at any time during 2025. Kansas adjusted gross income is calculated when completing a Kansas individual income tax return. If the household members are not required to file a Kansas individual income tax return (Form K-40), it may be necessary for all members of the household to prepare a pro forma

Kansas individual income tax return, regardless of whether they are required to file a Kansas income tax return to determine Kansas adjusted gross income. Instructions for determining Kansas adjusted gross income are provided in the Individual Income Tax Instruction Booklet. This calculation of Kansas adjusted gross income for each household member should only include the Kansas adjusted gross income they received during the months they lived with you in the household.

**Line 6 TOTAL HOUSEHOLD INCOME:** Add lines 4 and 5 and enter total. If the amount is negative, enter zero in the space provided. If line 6 is more than \$58,041 you do not qualify for this property tax relief.

### REFUND

**Line 7:** Enter the total 2025 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 2025 property tax is payable in two installments - the first is due December 20, 2025 and the second is due May 10, 2026. Enter the total of both installments (whether paid or not) on line 7.

If you have delinquent property tax, mark the box on line 7. Your entire homestead refund will be sent to your county treasurer to pay the delinquent property tax.

**Line 8:** 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 9: PROPERTY TAX REFUND.** Subtract line 8c from line 7. This is your property tax refund. If you are filing on behalf of a claimant who died during 2025, please see instructions on page 6. (A surviving spouse claim will not be prorated.)

**Line 10:** List all persons who resided in your household at any time during 2025. Specify the number of months they lived with you and report their portion of Kansas Adjusted Gross Income that is included in total household income on line 6 of this form. 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.

# DIS

## 2025 KANSAS CERTIFICATE OF DISABILITY

DIS  
Attach  
130325



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 2025. You must enclose a copy of your original Veterans Disability Statement or letter with all required information, including your disability date and percentage of permanent disability, from the V.A. when claiming a Disabled Veterans disability for homestead and SVR. Annual income derived from any substantial gainful activity during 2025 must not exceed the limits set by the Social Security Administration for 2025: \$19,440 if the impairment is other than blindness; \$32,400 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 2025?

☐ 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 \_\_\_\_\_

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## Taxpayer Assistance

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

**Filing.** If you need help completing your claim, contact our Taxpayer 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](http://aarp.org/money/taxes/aarp_taxaide)

### Taxpayer Assistance Centers are available by appointment only

Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Topeka Office  
120 SE 10th Avenue - 1st Floor  
Topeka, KS 66612-1103

Overland Park Office  
7600 W. 119th St., Suite A  
Overland Park, KS 66213-1128

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

Phone: 785-368-8222

Fax: 785-296-8989

You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am - 4:45pm.

**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.gov](http://ksrevenue.gov) and click on **Refund Status** or call **785-368-8222**.

**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. For a list of approved vendors go to: <https://www.ksrevenue.gov/softwaredevelopers.html>

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## Electronic Filing

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

**WebFile** is a simple, secure, fast and free Kansas electronic filing option. It does require internet access. You will need to enter your last year's refund amount to verify your identity. Go to our website to get started. If you need assistance signing into the system, contact our office by email at [KDOR\\_IncomeEServ@ks.gov](mailto:KDOR_IncomeEServ@ks.gov) or call **785-368-8222**.

Forms **K-40H**, **K-40PT** and **K-40SVR** 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.

**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. Join the 1.3 million taxpayers that used IRS e-File last year!