

INSTRUCTIONS FOR SCHEDULE RNT CERTIFICATION OF RENT PAID

GENERAL INSTRUCTIONS

If your homestead claim is based on rent paid, you must complete a Schedule RNT and enclose it with your Form K-40H. When a rental unit is leased or rented at the same time by two or more individuals, only one claim may be made. To qualify as a renter, the property you rent must have been on the tax rolls for all of 2012.

Complete a Schedule RNT for each place you lived during 2012, even if you paid no rent (we must verify you were a Kansas resident all year).

**Print or type all information requested.
Enter your full name and Social Security number in
the boxes at the top of the form.**

RENTAL PROPERTY INFORMATION

- 1) Enter the dates during 2012 you rented this property.
- 2) Enter the complete address of the property you rented. Be sure to include the apartment number or lot number when applicable.
- 3) Enter ALL the requested information for your landlord. Since we verify the rental information, we cannot process your claim if information on your landlord is incomplete, missing, or incorrect.
- 4) Check the appropriate box(es) for the type of home you rented. If none of the classifications fits your rental situation, check "Other" and explain.

SPECIFIC LINE INSTRUCTIONS

LINE 1 — Before answering this question, you **MUST** contact your landlord (or authorized agent) or the county clerk to verify that ad valorem property taxes were levied in full for this year on the property. If the property is not subject to property tax, check "NO," and do not complete lines 2 through 5. Enclose this form with your claim.

If your only residence during 2012 is not on the tax roll, you do not qualify for a homestead refund.

LINE 2 — Enter the total amount of rent YOU paid in 2012. DO NOT include:

- Amounts paid to your landlord as a deposit or services provided instead of rent;
- Public assistance funds paid directly to your landlord on your behalf; **OR**
- Any rent owed but not paid during 2012.

Only 12 months rent will be considered. You may not include rent you paid on a residence you did not occupy.

RENT PAID FOR OCCUPANCY

Only the rent you pay to occupy your homestead is eligible for a refund – items or services furnished by your landlord must be deducted. Follow the instructions for your specific rental situation to complete lines 3 and 4.

LINE 3 — Enter the value of ALL items or services furnished by your landlord. To determine this amount you may:

- Use the chart at the bottom of Schedule RNT, **OR**
- Enclose a schedule from your landlord showing how the expenses were computed.

The chart of items commonly furnished and their value at the bottom of Schedule RNT is based on a one-bedroom apartment with bath. If the size of your rental unit is different, make the necessary adjustment to the value for each item furnished.

SPECIAL RENTAL SITUATIONS

Nursing Home, Boarding House, Group Home, Retirement Home, or Assisted Living Facility.

If the services such as food, laundry, housecleaning, etc. are included in the rent, you may skip line 3 and enter 25% (.25) of line 2 on line 4. However, if the rent paid for occupancy is more than 25% of the total rent paid, obtain a breakdown of the rent paid for space occupied from the nursing home or similar facility and enclose it with the Schedule RNT.

Mobile Home.

If you rent space for your mobile home, be sure to include the services paid by the landlord on line 3.

LINE 4 — Subtract line 3 from line 2. This is your rent paid for occupancy.

LINE 5 — Multiply line 4 by 15% (.15) and round to nearest dollar. This is the amount of rent used to pay property taxes. Enter this amount on line 12 of Form K-40H.

If you complete more than one Schedule RNT, add the amounts on line 5 from each Schedule RNT together, and enter the total on line 12 of Form K-40H.



IMPORTANT: If the reported Household and Excluded Income is **150%** or less of the homestead rental amount, you may be asked to provide additional information in order to process the refund claim. Failure to provide the requested information within 30 days of such request will cause the refund claim to be denied.

**ENCLOSE SCHEDULE RNT WITH YOUR
HOMESTEAD CLAIM, FORM K-40H.**