

KANSAS DECEDENT REFUND CLAIM

IMPORTANT: Complete a Form RF-9 for each tax year and each refund type. Also enclose proof of death with each return. See instructions on the back to complete an accurate claim for refund on behalf of a decedent.

REFUND TYPE (Check one):

- K-40, Individual Income Tax
- K-40H, Kansas Homestead Claim
- K-40PT, Kansas Property Tax Relief Claim for Low Income Seniors

REFUND TAX YEAR: Calendar year: _____ ; or fiscal year ending ____ / ____ / ____ .

DECEDENT INFORMATION (Please type or print):

| | | |
|------------------|---------------|------------------------------------|
| Name of Decedent | Date of Death | Social Security Number of Decedent |
| | | |

CLAIMANT INFORMATION (Please type or print):

| | |
|----------------------------|-------------------------------|
| Name of Claimant | Social Security Number or EIN |
| Street address of Claimant | |
| City, State and Zip Code | |
| Relationship to Decedent | Daytime Telephone Number |

I am filing this request for the decedent's refund as (check only one box):

- Surviving spouse. The refund claim is for a joint income tax return, or homestead claim of a deceased spouse. A copy of the death certificate or proof of death is enclosed.
- Decedent's personal representative. A court certificate of my appointment and proof of death are enclosed.
- Heir at law. No estate proceedings were held and there is no surviving spouse. A copy of the death certificate or proof of death is enclosed. I shall distribute the refund to the decedent's following heirs at law.

| Name | Relationship | Age |
|-------|--------------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

SIGNATURE

I agree to hold the state of Kansas and its agents harmless from any claim and all costs that may arise out of delivery of the decedent's refund to me. I understand that I am required by Kansas law to distribute the refund to the decedent's estate or heirs.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete claim.

Signature of Claimant _____ Date _____

INSTRUCTIONS FOR FORM RF-9

GENERAL INFORMATION

This form is used to claim a refund on behalf of a deceased taxpayer. **You MUST complete a separate Form RF-9 for each type of tax refund claimed.** For example, if a decedent has a refund on an income tax (K-40) and a homestead refund (K-40H) for the tax year, submit Form RF-9 and documentation with each, or for each, type of return.

If the taxpayer died before filing the Income Tax Return (K-40), Homestead Refund Claim (K-40H), or the Property Tax Relief Claim (K-40PT), enclose the RF-9 and documentation with your form when it is filed.

If the taxpayer died after filing the K-40, K-40H, or K-40PT, fax the RF-9 and documentation to 785-296-8989 **or** send copies to the mailing address shown in the next column under *Taxpayer Assistance*.

SPECIFIC INSTRUCTIONS

Refund Type: Check the appropriate box. NOTE: File a separate Form RF-9 for each type of refund.

Refund Tax Year: Enter in the appropriate space the calendar tax year of the refund OR fiscal year end date of the decedent's refund.

Decedent Information: Print or type the decedent's full name – first, middle initial, and last name. Enter the date of death as mm/dd/yyyy. Enter the decedent's Social Security Number.

Claimant Information: Print or type all the requested information. The claimant's Social Security Number (or EIN if a trust) must be given. This is information the department will use to mail the refund check. Please include a daytime phone number so we may contact you if we have questions.

Check the appropriate box for the reason you are claiming the decedent's refund. You must enclose the required documentation with each Form RF-9. See Documentation Required to Claim a Decedent Refund.

If you are an heir at law, provide the name, relationship and age of all the decedent's heirs at law; listing yourself on the first line. If additional space is needed, attach a separate sheet.

Signature: Read the statements at the bottom, sign and date the form.

REQUIRED DOCUMENTATION

Surviving Spouse. If you are a surviving spouse requesting a refund of less than \$100, you must submit ONE of the following with your return.

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of \$100 or more, you must submit TWO documents to claim the refund.

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

Personal Representatives. A personal representative is the executor or administrator of the decedent's estate as certified or appointed by the court. You must submit TWO documents to claim a decedent refund.

- A copy of the Letters of Administration AND
- Kansas Form RF-9, Decedent Refund Claim

Heir at Law. If a refund of any amount is requested by someone other than a surviving spouse, you must submit TWO documents to support your claim for refund.

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

TAXPAYER ASSISTANCE

For assistance in completing Form RF-9 contact the Kansas Department of Revenue:

By mail

Kansas Department of Revenue
Customer Relations/Income Tax
PO Box 750260
Topeka, KS 66699-0260

Walk-in

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave.
Topeka, KS

Phone: 785-368-8222

Fax: 785-296-8989

This form and other tax forms are available from our website at: ksrevenue.org