

South Dakota
Department of Revenue & Regulation

Sales or Property Tax Refund for Senior Citizens & Citizens with Disabilities

2009 Refund Application

Help That Works!

Find answers toll-free at 1-800-829-9188.

E-mail: specialt@state.sd.us

Website: www.state.sd.us/drr2

This application must be submitted to the department by July 1, 2010.

Other Refund Programs Available to South Dakotans

- Assessment Freeze for the Elderly and Disabled
- Property Tax Reduction from Municipal Taxes for the Elderly and Disabled
- Property Tax Homestead Exemption
- Property Tax Exemption for Paraplegic Veterans
- Property Tax Reduction for Paraplegics

A Tax Refund Program of the South Dakota Department of Revenue & Regulation
M. Michael Rounds, Governor

introduction

The Sales or Property Tax Refund Program is a method of returning to senior and disabled citizens some of the dollars they pay each year in sales and property taxes. The program has been in effect since 1974 and during that period has returned over \$29 million to South Dakotans.

Who may receive a sales tax refund?

A sales tax refund is not intended for everyone. If, however, you can answer “yes” to all of the following questions, it is intended for you.

- Were you a South Dakota resident during all of 2009?
- Were you 65 on or before January 1, 2009, or disabled at any time during 2009?
- Do you live alone and have a yearly income under \$10,250 or live in a household whose members’ combined income is under \$13,250?

If you answered “yes” to all of these questions, you are eligible for a sales tax refund or you may be eligible for a property tax refund.

Who may receive a property tax refund?

To receive a property tax refund on your home, you must meet the age or disability and income requirements listed under the sales tax section above. In addition, you must also be able to answer “yes” to one of the following questions:

- Have you owned the house you are now living in for at least three years?
- If you have owned your house for fewer than three years, have you been a resident of South Dakota for five years or more?

If you answered “yes” to either of the last two questions and you meet the age or disability and income requirements, you are eligible for a property tax refund. Although you will not receive both a sales and property tax refund, include the information for both refunds when you make your application. We will calculate the refund for each tax and pay you the amount which is greater. Be sure to include a copy of your 2009 real estate tax notice.

A special note to widows and widowers:

If you are a widow or widower, you may still qualify for a property tax refund even if you don’t meet any of the requirements previously listed. To do so, however, you must be able to answer “yes” to all of the following questions:

- Did your spouse receive a property tax refund on your home in the year before he/she died?
- Have you continued to live in the same house?
- Have you remained a widow or widower?

If you answered “yes” to all of these questions, it is likely that you are eligible for a property tax refund. Please contact the Tax Refund Office toll-free at 1-800-829-9188

a closer look

What do we consider “income”?

One of the limitations on the Tax Refund Program is income. If you lived alone and your income is over \$10,250 or if you live in a household that has a combined income of over \$13,250, you may not participate in the Tax Refund Program. Consequently, when you apply for this program, you must show your total yearly income.

The following list will illustrate the types of items considered “income” in the Tax Refund Program:

- Adjusted gross income shown on your IRS tax return
- Social Security Benefits
- SSI payments
- V.A. benefits
- Title 19 payments
- Railroad retirement
- All pensions and annuities
- All interest on savings, bonds, CD’s
- Dividend for stocks
- Excluded interest and dividends
- Medicare premiums
- Wages, salaries, tips
- Self-employment income
- Payments from the sale of land, a farm or home
- Crop shares
- Alimony
- Income from rents
- Worker’s compensation
- Loss-of-time insurance
- Support payments
- Cash
- Capital gains excluded from your adjusted income
- Green thumb wages
- Trust income

| Tax Year | Batch Number | Type | Total Income | Refund |
|----------|--------------|------|--------------|--------|
| 2009 | | | | |

Personal Information

| | | | |
|-----------------|-------|------------|--------------------------------|
| Last Name | | First Name | Social Security Number |
| Mailing Address | | County | Telephone |
| City | State | Zip Code | Date of Birth (Month/Day/Year) |

Income Calculation

Please list your income and its source in the area provided below.

**Remember: July 1, 2010 is the deadline for filing.
Attach a copy of your complete 2009 federal income tax return if necessary.**

| | | | |
|---|----------|--|----------|
| Federal Adjusted Gross Income | \$ _____ | Support Payments | \$ _____ |
| Wages, salaries, tips, other employee compensation | \$ _____ | Cash public assistance and relief | \$ _____ |
| Interest | \$ _____ | Title 19 | \$ _____ |
| Dividends | \$ _____ | Capital gains excluded from adjusted gross income | \$ _____ |
| Self-employment (explain) | \$ _____ | Other income | \$ _____ |
| Social Security (attach a copy of each household member's SSA-1099) | \$ _____ | | \$ _____ |
| Medicare premiums | \$ _____ | Deductions | |
| SSI | \$ _____ | For Home Owners | |
| Veteran's benefits | \$ _____ | Up to \$400 of your real estate taxes can be deducted from your income. List 2009 real estate taxes due and payable in 2010. | \$ _____ |
| Railroad retirement benefits | \$ _____ | For Renters | |
| Other pensions and annuities | \$ _____ | 10% of up to \$400 of your rent can be deducted from your income. List the total rent that you alone have paid in 2009. | \$ _____ |
| Excluded interest and dividends | \$ _____ | | |
| Alimony payments not yet listed | \$ _____ | | |

Household Information

OTHER HOUSEHOLD MEMBERS: If you live with others in a single household, you must include their income as well as your own. If you are applying as part of a household, please list the other members here.

| Last Name | First Name and Middle Initial | Age | Relationship | Social Security Number |
|-----------|-------------------------------|-----|--------------|------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Eligibility

Eligibility for a Sales Tax Refund

Eligibility for a Property Tax Refund

| | | Yes | No | | | Yes | No |
|----|---|--------------------------|--------------------------|--|--------------------------|--------------------------|----|
| A. | Were you a South Dakota resident during all of 2009? | <input type="checkbox"/> | <input type="checkbox"/> | Have you owned the house you are now living in for at least three years? | <input type="checkbox"/> | <input type="checkbox"/> | |
| B. | Were you 65 on or before January 1, 2009, or disabled at any time during 2009? Proof of disability is required each year. | <input type="checkbox"/> | <input type="checkbox"/> | If you have owned your house for less than three years, have you been a resident of South Dakota for five years or more? | <input type="checkbox"/> | <input type="checkbox"/> | |
| C. | Do you live alone and have a yearly income under \$10,250? OR | <input type="checkbox"/> | <input type="checkbox"/> | <i>If you answered "yes" to either of these two questions and answered "yes" to the sales tax questions on the left side of this section, you may be eligible for a property tax refund.. Please send a copy of the 2009 real estate tax statement that you received from your county treasurer.</i> | | | |
| D. | Do you live in a household whose members combined income is under \$13,250? | <input type="checkbox"/> | <input type="checkbox"/> | | | | |

Property Tax Refunds for Widows and Widowers Under Age 65

| | Yes | No | |
|---|--------------------------|--------------------------|---|
| Are you under age 65 and have a deceased spouse who received a property tax refund in the year preceding his/her death? | <input type="checkbox"/> | <input type="checkbox"/> | <i>If you answered "yes, you may be eligible for a property tax refund. Please enter the date of your spouse's death.</i> |

Month _____ Day _____
Year _____

Signature

I have examined this claim, and it is correct to the best of my knowledge. I authorize any other person holding official Social Security records, official public aid records, official Veterans Administration records or any other records containing information relevant to this claim to disclose the information contained on the records to the South Dakota Department of Revenue & Regulation.

Preparer's Signature _____ Date _____

Address _____ City _____

Claimant's Signature _____ Date _____

Telephone Number _____

| Tax Year | Batch Number | Type | Total Income | Refund |
|----------|--------------|------|--------------|--------|
| 2009 | | | | |

Personal Information

| | | | |
|-----------------|-------|------------|--------------------------------|
| Last Name | | First Name | Social Security Number |
| Mailing Address | | County | Telephone |
| City | State | Zip Code | Date of Birth (Month/Day/Year) |

Income Calculation

Please list your income and its source in the area provided below.

**Remember: July 1, 2010 is the deadline for filing.
Attach a copy of your complete 2009 federal income tax return if necessary.**

| | | | |
|---|----------|--|----------|
| Federal Adjusted Gross Income | \$ _____ | Support Payments | \$ _____ |
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| Interest | \$ _____ | Title 19 | \$ _____ |
| Dividends | \$ _____ | Capital gains excluded from adjusted gross income | \$ _____ |
| Self-employment (explain) | \$ _____ | Other income | \$ _____ |
| Social Security (attach a copy of each household member's SSA-1099) | \$ _____ | | \$ _____ |
| Medicare premiums | \$ _____ | Deductions | |
| SSI | \$ _____ | For Home Owners | |
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Household Information

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| Last Name | First Name and Middle Initial | Age | Relationship | Social Security Number |
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| | | | | |
| | | | | |

Eligibility

Eligibility for a Sales Tax Refund

Eligibility for a Property Tax Refund

| | Yes | No | | Yes | No |
|--|--------------------------|--------------------------|--|--------------------------|--------------------------|
| A. Were you a South Dakota resident during all of 2009? | <input type="checkbox"/> | <input type="checkbox"/> | Have you owned the house you are now living in for at least three years? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Were you 65 on or before January 1, 2009, or disabled at any time during 2009? Proof of disability is required each year. | <input type="checkbox"/> | <input type="checkbox"/> | If you have owned your house for less than three years, have you been a resident of South Dakota for five years or more? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Do you live alone and have a yearly income under \$10,250? OR | <input type="checkbox"/> | <input type="checkbox"/> | <i>If you answered "yes" to either of these two questions and answered "yes" to the sales tax questions on the left side of this section, you may be eligible for a property tax refund.. Please send a copy of the 2009 real estate tax statement that you received from your county treasurer.</i> | | |
| D. Do you live in a household whose members combined income is under \$13,250? | <input type="checkbox"/> | <input type="checkbox"/> | | | |

Property Tax Refunds for Widows and Widowers Under Age 65

| | Yes | No | |
|---|--------------------------|--------------------------|---|
| Are you under age 65 and have a deceased spouse who received a property tax refund in the year preceding his/her death? | <input type="checkbox"/> | <input type="checkbox"/> | <i>If you answered "yes, you may be eligible for a property tax refund. Please enter the date of your spouse's death.</i> |
| | | | <i>Month _____ Day _____ Year _____</i> |

Signature

I have examined this claim, and it is correct to the best of my knowledge. I authorize any other person holding official Social Security records, official public aid records, official Veterans Administration records or any other records containing information relevant to this claim to disclose the information contained on the records to the South Dakota Department of Revenue & Regulation.

| | |
|----------------------------|------------|
| Preparer's Signature _____ | Date _____ |
| Address _____ | City _____ |
| Claimant's Signature _____ | Date _____ |
| Telephone Number _____ | |

The following list illustrates items that are **not** considered income:

- Energy assistance payments
- Gifts from non-government sources such as relatives and friends
- Food stamps or surplus food
- Other non-cash goods received from government agencies
- Medicare or Medicaid benefits
- Money received as damages due to a personal injury
- Insurance payments for medical expenses
- Interest accumulations on insurance policies
- Foster Grandparent income

In addition, you may also subtract a portion of your real estate taxes or rent from your income.

What is meant by a “household”?

A household is two or more people living in the same home and sharing the same facilities. The term “household” is important for two reasons:

- If you are part of a household, the combined income of all the people living together is used to judge your eligibility for the Tax Refund Program (roomers, tenants, or lessees are not included). If you live in a nursing home or group home, you may apply as an individual only if you have your own central facilities. Consequently, most people living in such homes do not qualify.
- Only one member of a household can apply for a tax refund. If two or more members qualify, they must decide among themselves which one will make the application. If they cannot agree, they should submit the problem to the Secretary of Revenue, who will make a binding decision.

How to prove your age:

You will need to prove your age if you are basing your application on age (65 or older on or before January 1, 2009), and you are applying for the first time. A copy of any of the following documents will be accepted as proof of age:

- Medicare card
- Birth certificate
- Baptismal certificate
- Driver’s license

You need to have been 66 years of age or older during 2009.

Note: If you filed an application for the Tax Refund Program last year and submitted proof of age, you are not required to do so with this application.

How to prove residency:

Sales tax refunds require one full year of residency and property tax refunds require five years of residency if you owned your home for fewer than three years. If you are asked to prove residency, we will consider items such as your driver’s license, voter’s registration, real estate tax receipts, or local utility bills.

Who do we consider disabled?

Disabled citizens who meet residency and income requirements may also receive sales and property tax refunds, regardless of their age. To receive a tax refund based on disability, you must have been qualified to receive Social Security Disability benefits or Supplemental Security Disability benefits during some part of 2009. In the case of a Veteran’s Administration disability, your disability must be 60% or greater.

*Since disabilities are sometimes temporary, you will be required to send us a photocopy of your Medicare card or Social Security Certificate of Award **each time you apply for a tax refund.***

the application

How to apply:

To apply, complete the application and return it to the Tax Refund Office, 445 E Capitol Ave, Pierre, South Dakota, 57501-3185.

If you have a problem completing the application form, you may ask for assistance from your county treasurer, who is designated by law to assist you. You may also contact your senior citizens center, community action program, or write to us at the Tax Refund Office in Pierre.

When to apply:

Applications for the Tax Refund program must be made prior to July 1, 2010. Applications will be processed in the order in which they are received. Therefore, we urge you to file your application as early as possible. You may expect to receive your refund approximately September 1.

Note: Pursuant to the Privacy Act of 1974, you are advised that the disclosure of your Social Security account number is mandatory in accordance with the Department of Revenue Regulations 64:47:01:14, adopted August 26, 1974. You are further advised that such number will be made use of to verify your identity and to obtain information from Social Security and other governmental agencies concerning your eligibility with your consent given through the signing of the waiver included on the claim forms.

South Dakota Department of Revenue & Regulation
Tax Refund Office
445 East Capitol Ave.
Pierre, SD 57501-3185

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