

2019 Refund Application

South Dakota
Department of Revenue

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

2019 Refund Application

Help That Works!

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

E-mail: specialt@state.sd.us

Website: <http://dor.sd.gov>

This application must be submitted to the department by July 1, 2020.

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
Kristi Noem, Governor

Tax Year	Batch Number	Type	Total Income	Refund
2019				

Personal Information

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

Are you currently receiving property tax relief through the homestead exemption pursuant to 43-31-31 to 43-31-41 inclusive?

Yes No

If you answered yes, you are not eligible for the sales or property tax refund, pursuant to SDCL 43-31-37.

Income Calculation

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

Remember: July 1, 2020 is the deadline for filing.
Attach a copy of your complete 2019 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 Homeowners	
Veteran's benefits	\$ _____	Up to \$400 of your real estate taxes can be deducted from your income. List 2019 real estate taxes due and payable in 2020.	\$ _____
Railroad retirement benefits	\$ _____	For Renters	
Other pensions and annuities	\$ _____	10% of your rent, up to \$400, can be deducted from your income. List the total rent that you alone have paid in 2019.	\$ _____
Excluded interest and dividends	\$ _____		
Alimony payments not yet listed	\$ _____		

Household Information

OTHER HOUSEHOLD MEMBERS: If you are applying as part of a household, please list the other members here. You must also include their income as well as your own on the Income Calculation portion of the application.

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

Eligibility

Eligibility for a Sales Tax Refund

- | | Yes | No |
|--|--------------------------|--------------------------|
| A. Were you a South Dakota resident during all of 2019? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Were you 65 on or before January 1, 2019, or disabled at any time during 2019? Proof of disability is required each year. | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Do you live alone and have a yearly income under \$12,760? OR | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Do you live in a household whose members combined income is under \$17,240? | <input type="checkbox"/> | <input type="checkbox"/> |

Eligibility for a Property Tax Refund

- | | Yes | No |
|---|--------------------------|--------------------------|
| Have you owned the house you are now living in for at least three years? | <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"/> |
| <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 2019 real estate tax statement that you received from your county treasurer.</i> | | |

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"/> |
- If you answered "yes, you may be eligible for a property tax refund. Please enter the date of your spouse's death.*

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.

Preparer's Signature _____ Date _____

Address _____ City _____

Claimant's Signature _____ Date _____

Telephone Number _____

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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, 2019), 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 2019
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 2019. 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, 2020. 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 Tax Refund Office
445 East Capitol Ave.
Pierre, SD 57501-3185**

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