

**COVID-19 RETAIL STOREFRONT PROPERTY TAX ASSISTANCE APPLICATION FORM**

Business Name:	<i>EIN under which the business reports Kansas taxes, if the claimant does not have an EIN, enter the business owner's SSN.</i> Social Security Number (SSN) _____ Employer ID Number (EIN) _____
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Retail Storefront Address	City	State	Zip	Parcel ID Number:
		<b>KS</b>		

County where business resides:	Retail Storefront:	Date Business was/has been in Operation:
	<input type="checkbox"/> Own <input type="checkbox"/> Rent	From (mm/dd/yyyy) _____ To (mm/dd/yyyy) _____

Mailing Address (if different from the retail storefront address)	City	State	Zip
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**Type of Ownership (check one):**  Individual/sole proprietor or single-member LLC  C Corp  S Corp  Partnership  Trust/estate  Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) \_\_\_\_\_

<b>*Delinquent Property Tax amount</b>	<u>Tax year 2019 or before</u>	<u>Tax year 2020 or 2021</u>
	\$ _____	\$ _____

**\*Note** - If there are delinquent property taxes prior to 2020 on a retail storefront owned by the claimant, the claimant is not eligible for this assistance.

**CONTACT INFORMATION**

Contact Person Name:	Contact Person Email:	Contact Person Phone:
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**PART A - QUALIFICATIONS: (See instructions for business types that do not qualify)**

**In order to qualify your business MUST meet all of the following:**

- must be registered and approved on SAM.gov. **UEI Number** \_\_\_\_\_ **Cage Code #** \_\_\_\_\_  
(\*note you must provide printed confirmation from SAM.gov)
- Is currently in active operations.
- is a for-profit business, regardless of legal structure. **Describe your primary business activity:** \_\_\_\_\_
- conducts a majority of its retail sales through customers' physical, on-site presence at a retail storefront property;
- was in operation on or prior to July 1, 2019, and filed a 2019 tax return;
- had at least \$10,000 in annual revenues, including gross sales and receipts in 2019: **2019 Revenues** \$ \_\_\_\_\_
- received less gross revenue in 2020 or 2021 compared to 2019: **2020 Revenues** \$ \_\_\_\_\_ **2021 Revenues** \$ \_\_\_\_\_
- was in active operations as of March 1, 2020; and
- has not received more than a total of \$150,000 in prior COVID-19 related local, state or federal funding or any combination thereof for all years combined: **Total COVID-19 related funding received:** \$ \_\_\_\_\_

**PART B - PROPERTY TAXES LEVIED**

	<u>2020</u>	<u>2021</u>
<b>For Owners Only</b> 1.a. <b>Property tax</b> accrued	\$ _____	\$ _____
<b>For Renters Only</b> 1.b. <b>Gross rent</b> paid in 2020 \$ _____ 2021 \$ _____ <small>*NOTE - In the two columns to the right ONLY include 15% of Gross Rent Paid</small>	\$ _____	\$ _____

**PART C - ORDERED SHUTDOWN**

2.a. Ordered <b>shutdown</b> days		
2.b. Applicable factor (see instructions)		
2.c. Gross Assistance Amount for ordered <b>shutdown</b> (line 1.a. or 1.b. divided by line 2.b.)	\$ _____	\$ _____

**PART D - ORDERED RESTRICTED OPERATIONS**

3.a. Ordered <b>restricted operation</b> days		
3.b. Applicable factor (see instructions)		
3.c. Gross Assistance Amount for ordered <b>restricted operations</b> (line 1.a. or 1.b. divided by line 3.b.)	\$ _____	\$ _____

**PART E - COMPUTATION OF ASSISTANCE AMOUNT**

4. <b>Total - COVID-19 Qualifying Sum</b> (add lines 2.c. and 3.c.)	\$ _____	\$ _____
5. Calculated assistance amount (multiply line 4 by 33% and enter here)	\$ _____	\$ _____
6. Assistance amount (enter the amount from line 5 or \$5,000, whichever is less)	\$ _____	\$ _____
7. <b>Total Assistance</b> for both years		\$ _____

**SIGNATURE**

- I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete application.
- Retail Storefront Owner:** I certify that the property taxes accrued used for purposes of this act have been or will be paid by the claimant.
- Retail Storefront Renter:** I certify that the amount of gross rent paid and that ad valorem property taxes were levied in full for that year on the property, all or a part of which was rented by the claimant.

By signing below, I declare under the penalties of perjury that the taxpayer identification number provided is correct, I am a U.S. citizen, I am not subject to backup withholding, and I am exempt from FACTA reporting.

*The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.*

\_\_\_\_\_  
Signature of Applicant \_\_\_\_\_  
Date (mm/dd/yyyy)

## GENERAL INFORMATION

Enter all requested information.

**Retail Storefront Address**-enter the actual physical address for the storefront. You may not enter a P.O. Box number.

Parcel ID number-visit the county appraiser's website in which your storefront is located. You may find the parcel ID number for the physical address of your storefront property by conducting a real estate or property search on the applicable appraiser's website.

Delinquent Property Tax amount-if you are the owner and are operating out of the storefront and have delinquent property taxes, please provide the delinquent amounts for tax years 2019 and prior, 2020 and/or 2021. If there are delinquent property taxes for 2019 or prior, you do not qualify for this assistance.

Any assistance awarded through this program will first be applied against any prior tax liabilities this business may have with the Kansas Department of Revenue and second to any delinquent property tax liability for 2020 or 2021.

## PART A - QUALIFICATIONS

In order to Qualify your business **MUST** meet all of the following requirements:

- Registered and approved on Sam.gov. Enclose printed confirmation from SAM.gov. You must also include your Unique Entity Identification (UEI) number and Cage Code number.
- Must be actively operating to comply with the requirements of the American Rescue Plan Act of 2021. Is a for-profit business, regardless of legal structure. Enter type of business.
- Conducts a majority of its retail sales through customers' physical, on-site presence at a retail storefront property.
- Was in operation on or prior to July 1, 2019, and filed a 2019 income tax return.
- Had a least 10,000 in annual revenues, including gross sales and receipts in 2019. Annual revenues is the income generated from the sales of goods and services before any expenses or costs are deducted.
- Received less gross revenue in 2020 or 2021 compared to 2019.
- Was in active operations as of March 1, 2020; and
- Has not received more than a total of \$150,000 in prior COVID-19 related local, state or federal funding or any combination thereof for all years combined.

## PART B - PROPERTY TAXES LEVIED

**Property Owner operating out of a Storefront:** Property taxes accrued means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's retail storefront in 2020 or 2021, as applicable, by the state of Kansas and the political and taxing subdivisions of the state.

**Renter operating out of a Storefront:** Rent constituting property taxes accrued means 15% of the gross rent actually paid in cash or its equivalent in 2020 or 2021, as applicable, by a claimant solely for the right of occupancy of a retail storefront on which ad valorem property taxes were levied in full for that year. "Gross rent" means the rental paid at arm's length solely for the right of occupancy of a retail storefront paid to a landlord, as expressly set out in the rental agreement, exclusive of charges for any utilities, services, furniture and furnishings or personal property appliances furnished by the landlord as a part of the rental agreement, whether or not expressly set out in the rental agreement.

## PART C - ORDERED SHUTDOWN

Shutdown means that your business was operationally shut down by a COVID-19-related order or action imposed by the state, a local unit of government or a local health officer, including, but not limited to, by an executive order issued by the governor pursuant to K.S.A. 48-925, and amendments thereto, or any action taken by a local unit of government related to a state of disaster emergency declared pursuant to K.S.A. 48-924, and amendments thereto, or a state of local disaster emergency declared pursuant to K.S.A. 48-932, and amendments thereto.

**Gross Assistance Amount for ordered shutdown days:** Amount of the claimant's property taxes accrued or rent constituting property taxes accrued for the tax year divided by the applicable factor in the following schedule.

<i>Number of ordered shutdown days</i>	<i>Divide property taxes accrued or rent constituting property taxes accrued by</i>
91 or more .....	3
61 to 90.....	4
31 to 60.....	6
1 to 30.....	12

## PART D - ORDERED RESTRICTED OPERATIONS

Restricted means your business was operationally limited by a COVID-19-related order or action imposed by the state, a local unit of government or a local health officer, including, but not limited to, by an executive order issued by the governor pursuant to K.S.A. 48-925, and amendments thereto, or any action taken by a local unit of government related to a state of disaster emergency declared pursuant to K.S.A. 48-924, and amendments thereto, or a state of local disaster emergency declared pursuant to K.S.A. 48-932, and amendments thereto.

Restricted operations mean obstacles that prevented your business from operating at full capacity during 2020 and 2021. Examples include gathering size limitations, occupancy percentage limitations, social distancing between customers, curfews, and table limitations.

**Gross Assistance Amount for ordered restricted operations days:** The amount of the claimant's property taxes accrued or rent constituting property taxes accrued for the tax year divided by the applicable factor set forth in the following schedule.

<i>Number of ordered restricted operations days</i>	<i>Divide property taxes accrued or rent constituting property taxes accrued by</i>
211 or more .....	2
181 to 210 .....	2.289
151 to 180 .....	2.667
121 to 150 .....	3.2
91 to 120 .....	4
61 to 90.....	5.333
31 to 60.....	8
1 to 30.....	16

## PART E - COMPUTATION OF ASSISTANCE AMOUNT

The assistance amount is computed by multiplying the total of your gross assistance amount for ordered shutdown and gross assistance amount for ordered restricted operations by 33%. This amount is then further limited to \$5,000 per year.

## RETAIL STOREFRONTS DO NOT INCLUDE

- Grocery stores and pharmacies;
- Hardware stores and home improvement businesses;
- Retail liquor stores;
- Manufacturers and food processors;
- Schools, such as pre-kindergarten, kindergarten through grade 12, post-secondary, higher education, technical education and training;
- Hospitals and healthcare providers, including, but not limited to, physicians, surgeons, psychologists and psychoanalysts, but not including personal services providers such as massage therapists and chiropractors;
- Property management and real estate services, including owners or operators of short-term rental properties;
- Professional services, including, but not limited to, accounting, insurance, legal, financial services and firms, information technology, engineering and architecture;
- Agriculture and aquaculture producers, including farms, ranches and fisheries, but not including their retail storefronts used to conduct retail sales to customers;
- Hosts or operators of a vacation or short-term rental unit;
- Passive businesses, investment companies and investors who file a schedule E on their individual tax returns;
- Financial businesses primarily engaged in the business of lending, such as banks, finance companies and factoring companies;
- Cable companies, telephone companies, utilities and other similar businesses; and
- Energy production, generation and distribution companies.

## TAYPAYER INFORMATION

Please send to the Kansas Department of Revenue:

120 SE 10th Ave

PO Box 12005

Topeka KS 66601-2005

For Faster Processing you may fax the application to  
785-296-8989.