

Kansas Administrative Regulations

Kansas Department of Revenue

Article 22.—Homestead Tax Relief

92-22-33. Dependent children of claimant.

A child shall be considered a dependent child if all of the following requirements are met for the calendar year for which the claim is submitted:

(a) The child was born before the beginning of the calendar year.

(b) The child is or may be claimed as a dependent by the claimant for income tax purposes.

(c) The child resided with the claimant, and solely with the claimant, for the entire calendar year.

(d) The child did not reach the age of 18 during the calendar year.

(Authorized by K.S.A. 79-4510; implementing K.S.A. 2000 Supp. 79-4502; effective April 19, 2002.)

***** Authenticated Kansas Administrative Regulation *****