

## State of Kansas Tax Clearance Information Form for New Hires

(This form is not required for student employees.)

**Purpose:** All citizens of the State of Kansas are expected to fulfill their responsibility to pay their share of state taxes. Through education, enforcement of tax laws, and identification of non-compliance, equal treatment of all taxpayers is ensured. Public trust in state government is strengthened when public servants understand and fulfill their responsibility to pay their share of state taxes. The State of Kansas Tax Clearance Program for New Hires is authorized by gubernatorial Executive Order #2004-03, effective June 6, 2004.

**Coverage:** Pursuant to Executive Order #2004-03, all new employees hired by participating state agencies shall be subject to a tax clearance check. Employees of the legislative and judicial branches of state government, employees of elected officials, and students employed by Board of Regents institutions shall not be subject to the tax clearance check for hiring purposes. A tax clearance check shall not delay or prevent the hiring of any candidate for employment.

**Tax Clearance Check:** A tax clearance check consists of a review of the records maintained by the Kansas Department of Revenue for purposes of determining whether an employee is current in the filing of tax returns, payment of tax liabilities and otherwise in compliance with Kansas tax statutes. All information provided by the Department of Revenue shall be confidential. The Kansas Department of Administration will electronically submit the hiring information on the new employees to the Department of Revenue.

**Resolution of Tax Liability:** If the review of a new employee's tax account(s) indicates that an outstanding tax liability exists or that the new employee is otherwise not in compliance with Kansas law, the employee shall be notified that the tax clearance has been denied. Upon receiving notification of the denial, the employee shall be required to resolve any outstanding tax liability and correct any form of non-compliance. An outstanding tax liability may be resolved either by payment in full of the balance due or establishment of an installment payment agreement with the Department of Revenue. For Tax Assistance, please contact the Kansas Department of Revenue at 1-785-368-8222.

**Setoff Program:** Employees who fail to cooperate with the Department of Revenue in resolving outstanding tax liabilities, including the failure to remain current in making installment payments, shall be referred to the Kansas Department of Administration debtor setoff program, under which 25% of an employee's net pay may be offset to satisfy outstanding Kansas tax liabilities. In addition, a collection fee of 17% will be added to the balance.

**Former Residents of Other States:** Newly hired faculty and staff who have not been Kansas residents prior to KU employment are likely to receive a "denial" tax clearance letter from the Kansas Department of Revenue. If that letter is received, you may be asked to provide or to complete information verifying that you were not previously a Kansas tax payer. That information may be an affidavit stating your prior residence or a tax return from the state of your last residence. If you receive a denial letter and need assistance with determining the appropriate verification of prior residence and/or tax payer status, please contact the Department of Revenue, Compliance Enforcement Analytical Research Team at 785-291-3297 for assistance.

**Non-Resident Aliens:** If you are a newly hired faculty or staff who is a non-resident alien from a country that has a tax treaty with the U.S.A., your records will be exempt from the tax clearance program. Please sign this form nonetheless.

### **Employee Acknowledgement**

I acknowledge that I have been informed of the Tax Clearance Program for the State of Kansas and am aware of the requirements for payment, if applicable.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date