



Senior Citizen / Disabled Persons Property Tax Exemption And / Or Deferral Programs

List of Supporting Documents Required to be Filed with Application Form (REV 64 0002 or REV 64 0011)

To complete your claim for property tax exemption and/or deferral you must submit documentation of your income. This form identifies the income that must be reported and the documentation that must be submitted with the application.

The Combined Disposable Income Limitation for each program is as follows:

Exemption Program – \$35,000

Deferral Program – \$40,000

Part 1 - All Applicants

In order to qualify for the program benefits your combined disposable income must be at or below the program limit. This is income received by you, your spouse (whether or not your spouse lives in the residence), and any co-owners living in the residence with you. When you apply for these tax relief programs, you must provide documentation to prove that your combined disposable income is less than the limit of the applicable program for which you are applying.

Note: *If the combined disposable income that you reported with your initial exemption application has increased, you are required to reapply. If your combined disposable income has decreased since your original application you will want to reapply as it may affect the amount of exemption you receive. You will be required to re-apply for the exemption program at least once every four years. The deferral program requires an application to be filed annually.*

RCW 84.36.383 describes how to calculate combined disposable income. You, your spouse, and any co-owner living with you begin with each persons Adjusted Gross Income as determined for federal income tax purposes found in the Internal Revenue Code and add to that income the following items to the extent they were not included in the Adjusted Gross Income:

- Capital gains
- Amounts Deducted for Loss
- Amounts deducted for depreciation
- Pension and annuity receipts
- Military pay and benefits (other than attendant care and medical aid)

- Veterans benefits (other than attendant care and medical aid)
- Social Security
- Railroad Retirement
- Dividends
- Interest on state and municipal bonds

If you file an income tax return, please go to Part 2. If you do not file an income tax return, go to Part 3 for a listing of documents to provide.

Part 2 – Federal Income Tax Return Filers

The items identified below must be submitted with your application for exemption to the extent they are applicable to you, your spouse, and any co-owners living with you.

- IRS Form 1040
- IRS Form 1040A
- IRS Form 1040EZ
- Schedule B Interest and Ordinary Dividends
- Schedule C Profit and Loss from Business (Sole Proprietorship)
- Schedule D Capital Gains and Losses
- Schedule E Supplemental Income and Loss
- Schedule F Profit and Loss from Farming
- Form 4797 Sales of Business Property
- Form 6252 Installment Sale Income
- Form 8829 Expenses for Business Use of Your Home

You may be asked to also provide copies of your 1099's or W-2's.

If you have income from sources for which you did not receive a W-2 or 1099 (tips, cash earned from odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.), a copy of all your monthly bank statements must be submitted. If you received cash income that was not deposited into your bank account you must submit a statement describing the type of income received and the dollar amount received for the year the application is being filed.

Part 3 – Non Filers

For applicants who do not file an IRS return, you must provide documentation of all income that would have been reported on a federal return by you, your spouse, and any co-owner living with you. Standard federal documents used to report income earned and reported to the IRS include, but are not limited to, the following:

W-2's

- Wage and Tax Statement

W-2 G's

- Certain Gambling Winnings

1099's

1. 1099 B – Proceeds from Broker and Barter Exchange Transactions
2. 1099 Div – Dividends and Distributions
3. 1099 G – Unemployment compensations, state and local income tax refunds, agricultural payments
4. 1099 Int – Interest income
5. 1099 Misc – Contract income, Rent and Royalty payments, Prizes
6. 1099 R – Distributions from Pensions, Annuities, IRA's, Insurance Contracts, Profit Sharing Plans
7. 1099 S – Proceeds from Real Estate Transactions
8. RRB 1099 – Railroad Retirement Benefits
9. SSA 1099 – Social Security Benefits

Other types of payments may be found listed in the IRS Publication "Instructions for Forms 1099, 1098, 5498, and W-2G."

If you have income from sources for which you did not receive a W-2 or 1099 (tips, cash earned from odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.), a copy of all your monthly bank statements must be submitted. If you received cash income that was not deposited into your bank account you must submit a statement describing the type of income received and the dollar amount received for the year the application is being filed.

Part 4 – All Filers

You should also provide copies of invoices, bills, or cancelled checks, for nursing home, boarding home, or adult family home care, in-home health care, or prescription drugs that were purchased by and for you or your spouse, provided these amounts were not reimbursed by a government program or insurance.

These expenses are not allowed as a deduction for a co-owner living with you. However, you may deduct insurance premiums for Medicare under Title XVIII of the Social Security Act.

Please contact your County Assessor's office for assistance in completing this form.

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5867. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.