



Property Tax Assistance Claim Form for Widows/Widowers of Veterans

Complete this form, attach required documentation and mail no later than 30 days prior to the date property taxes are due. Mail to: **Department of Revenue
Property Tax Division
PO Box 47471
Olympia WA 98504-7471**

I. APPLICANT AND OWNERSHIP INFORMATION

This claim is for property tax due in the year: _____

Claimant/Taxpayer Name: _____

Parcel or Account Number: _____ in _____ County.

Property Location/Address: _____
City Stat Zip Code

Claimant/Taxpayer Mailing Address: _____
City Stat Zip Code

I own this residence. Yes No

(Share ownership in cooperative housing, life estates, leases for life, and revocable trusts do not satisfy the ownership requirement for this program.)

This residence is a: Single family dwelling Multi-unit dwelling Mobile home

This property includes: (Check all that apply) My residence and up to one acre of land
 More than one residence
 More than one acre of land

My property taxes are paid through a mortgage escrow account. Yes No

If yes, please provide the following information.

Mortgage Company Name: _____

Mortgage Account Number: _____

Mortgage Address for Payments: _____
City Stat Zip Code

Documentation Checklist – If applicable, copies of the following documents must accompany this claim. Please indicate which documents are included in the application packet, if applicable:

<input type="checkbox"/> Proof of claimants' age	<input type="checkbox"/> Veteran's death certificate
<input type="checkbox"/> Proof of claimants' disability	<input type="checkbox"/> Deceased Veteran's Honorable DD214 or equivalent
<input type="checkbox"/> Proof of ownership (Deed to property)	<input type="checkbox"/> Letter from Veteran's Administration certifying veteran's death meets the requirements checked in Section II
<input type="checkbox"/> Marriage certificate for claimant and deceased veteran	<input type="checkbox"/> Proof of income for claimant and co-tenant (Include income from any/all co-tenants)
<input type="checkbox"/> Power of attorney (If applicable)	

Combined Disposable Income Worksheet

As defined in RCW 84.36.383 (4) and (5) and WAC 458-16A-100 (6) and (12)

Income:

\$ Amount

- A. **Adjusted Gross Income from Federal Tax Return.** If you did not file with IRS, enter -0- here and report your income from all sources on the appropriate lines below.
- B. **Capital Gains not already included in Line A.** Do not use losses to offset gains. Do not include the gain from the sale of your principal residence if you used the gain to purchase a replacement principal residence within the same year.
- C. **Deductions for Losses (including capital losses).** If your adjusted gross income includes deductions for losses, those amounts must be added back. Include deductions for losses from business ventures and rentals as well as capital losses.
- D. **Deductions for Depreciation.** If your adjusted gross income includes deductions for depreciation, those amounts must be added back. If you deducted depreciation as a business and/or rental expense that resulted in a loss, recalculate the net income/loss without the deduction for depreciation expense. If there is still a net loss enter -0- here, if there is net income enter the net income here.
- E. **Dividends or interest not already included in the amount on Line A.** Include interest on state and municipal bonds.
- F. **Pensions and annuities.** Report any pension and annuity amounts not included in the amount on Line A, but do not include non-taxable IRA distributions.
- G. **Military Pay and Benefits.** Report military pay and benefits not included in the amount on Line A. Do not include attendant-care and medical-aid payments. Report your CRSC here.
- H. **Veterans Pay and Benefits.** Report veterans pay and benefits not included in the amount on Line A. Do not include attendant-care and medical-aid payments. For the 2008 income year and forward, do not include disability compensation or dependency and indemnity compensation you receive from the Department of Veterans Affairs.
- I. **Social Security and Railroad Retirement Benefits.** Report Social Security and Railroad Retirement not already included in the amount on Line A. For example: If your gross Social Security benefit was \$10,000 and \$4,000 was included in adjusted gross income as the taxable amount, report the non-taxable \$6,000 here.
- J. **Income from Schedules C, E, and F not already included in the amount on Line A.** You can deduct normal expenses except depreciation expense, but do not use losses to offset income.
- K. **Other Income not already included in the amount on Line A.** Give source, type, and amount.

Subtotal Income: \$ 0

Less Non-Reimbursed Expenses:

- L. **Nursing Home, Boarding Home, or Adult Family Home Expenses.** 0
- M. **In-Home Care Expenses.** See instructions for expenses that may qualify.
- N. **Prescription Drug Costs.** Report out-of-pocket costs.
- O. **Insurance Premiums paid for Medicare under Titled XVIII of the Social Security Act (Parts A, B, C, and D).** Do not include supplemental or long-term care insurance premiums.
- P. **Enter -0- here if you filed a return with IRS and entered an amount on Line A.** If you did not file a return with IRS and you had deductions to gross income normally allowed by IRS, enter those deductions here. Allowable adjustments include alimony you paid, tuition, student loan interest, moving expenses, and others. See the instructions. 0

Subtotal Allowable Expenses: \$ 0

Total Combined Disposable Income Less Allowable Deductions: \$ 0

II. DECLARATION AND SIGNATURE

I do attest and affirm that: *(Check only boxes that apply)*

- I am 62 years of age. Birth date: _____ (Attach copies of a photo ID **and** birth certificate)
- I am a disabled person as of _____ (Attach copy of SSA **or** VA decision **or** Proof of Disability)
- This is my principal residence. Date of occupancy: _____ (If you are temporarily confined to a hospital, nursing home, adult family home, or boarding home, your home is still considered your principal residence.)

The following is a listing of all members of my household residing in/on the property:
(Please attach additional sheet if more space is needed.)

1.		2.	
3.		4.	
5.		6.	

- I have remarried. I have not remarried.

My spouse's date of death was _____ **and my spouse:** (Please attach documentation from the V.A.)

- Died as the result of a service-connected disability, **or**
- Was rated as 100% disabled by the Veterans' Administration for 10 years prior to death, **or**
- Was a former POW and rated 100% disabled by the Veterans' Administration for at least one year prior to death, **or**
- Died on active duty or in active training status as a member of the U.S. uniformed services, reserves, **or** National Guard.

I understand that:

It is my responsibility to notify the Department of Revenue if I cease to reside permanently on this property between the date of filing and December 15 of the year for which assistance was received. The amount of assistance I received for the portion of the year I vacated the property must be repaid and that amount shall constitute a lien on the property in favor of the state.

Please make assistance payment directly to: Claimant Claimants' Mortgage or Escrow Company

Signature of Claimant

Date

Phone Number

This is a message phone only

Printed Name of Agent or Representative (Attach Power of Attorney)

Signature of Agent or Representative

For information on the laws and rules governing this program, visit dor.wa.gov or contact the Grant Administrator at (360) 570-5873. 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.

Instructions for Completing the Income Section of the Property Tax Assistance Claim Form for Widows/Widowers of Veterans

How is disposable income calculated?

“Disposable income” was given a specific definition by the Legislature in RCW 84.36.383(5). It is defined as adjusted gross income, as defined in the federal internal revenue code, plus all of the following that were not included in, or were deducted from, adjusted gross income:

- ◆ Capital gains, other than a gain on the sale of a principal residence that is reinvested in a new principal residence;
- ◆ Amounts deducted for losses or depreciation;
- ◆ Pensions and annuities, including federal Social Security Act and railroad retirement benefits;
- ◆ Military pay and benefits other than attendant-care and medical-aid payments;
- ◆ Veterans pay and benefits other than attendant-care payments and medical-aid payments; veterans disability benefits and dependency and indemnity compensation (**beginning with the 2008 income year**); and
- ◆ Dividend receipts and interest received on state and municipal bonds.
- ◆ **These income sources are included in disposable income whether or not they are taxable for IRS purposes.**

Include all income sources and amounts for you, your spouse/domestic partner, and any co-tenants that you received during the application/assessment year. The application/assessment year is the year before the taxes are actually due.

Special instructions for Lines G and H.

In 2008, the Legislature passed SSB5256 which allows you to exclude veterans' disability benefits and dependency and indemnity compensation as defined in Title 38, part 3, sections 3.4 and 3.5 of the code of federal regulations. **If you are receiving these benefits, you no longer have to include those amounts in your disposable income.** You must still include other military and veterans benefits other than attendant-care and medical-aid payments. CRSC benefits must still be included in disposable income.

Special instructions for Line P.

If you had adjustments to your income for any of the following and you did not file an IRS return, report the amounts on Line P and include the IRS form or worksheet you used to calculate the amount of the adjustment.

- ◆ Certain business expenses for teachers, reservists, performing artists, and fee-basis government officials
- ◆ Self-employed health insurance or contributions to pension, profit-sharing, or annuity plans
- ◆ Health savings account deductions
- ◆ Moving expenses
- ◆ IRA deduction
- ◆ Alimony paid
- ◆ Student loan interest, tuition, and fees deduction
- ◆ Domestic products activities deduction

What if my income changed in mid-year?

If your income was substantially reduced (or increased) for at least two months before the end of the year and the change in income is expected to continue indefinitely, you can use your new average monthly income to estimate your annual income. Calculate your income by multiplying your new average monthly income (during the months after the change occurred) by twelve.

Example: You retired in September and your monthly income was reduced from \$2,000 to \$1,000 beginning in October. Multiply \$1,000 x 12 to estimate your new annual income. Provide documentation that shows your new monthly income and when the change occurred.

What is combined disposable income?

Combined disposable income is defined in RCW 84.36.383(4) as your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus amounts paid by you or your spouse/domestic partner for:

- ◆ Prescription drugs (If your out-of-pocket costs exceeded \$500.00, you must provide receipts or a print-out from your pharmacy.);
- ◆ Treatment or care for you or your spouse/domestic partner, received in the home (Care or treatment in your home means medical treatment or care received in the home. You can deduct costs for items such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, life alert, and other services that are part of a necessary or appropriate in-home service.);
- ◆ Treatment or care for you or your spouse/domestic partner in a nursing home, boarding home, or adult family home; and
- ◆ Health care insurance premiums for Medicare. (At this time, other types of insurance premiums are not an allowable deduction.)

You should report these costs on Lines L through O.

For assistance in obtaining the required documentation, you may contact the Washington State Department of Veterans Affairs — Veterans Service Center at 1-800-562-2308.

For assistance in completing this form, please contact Linda Smith with the Department of Revenue by phone at (360) 570-5873 or by e-mail at lindas@dor.wa.gov.