

Property Tax Assistance Claim Form for Widows/Widowers of Veterans

Complete this form, attach required documentation and mail 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**

1. APPLICANT AND OWNERSHIP INFORMATION

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

Claimant/Taxpayer Name: _____

Parcel or Account Number: _____ in _____ County.

Property Location/Address: _____
City
State
Zip Code

Claimant/Taxpayer Mailing Address: _____
City
State
Zip Code

I own this residence. Yes No

(NOTE: 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 (duplex/condominium)
 Mobile Home Cooperative Housing

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 – total parcel or lot size: _____

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

If yes, please provide the following information.

Mortgage Company _____

Mortgage Account _____ Contact Phone: _____

Mortgage Address for Payments: _____
City
State
Zip Code

Remember to Include the Following Required Documentation – If applicable, copies of the following documents must accompany this claim. **Please indicate which documents are included with your application packet.** If you have questions about what to include, please contact the Department of Revenue by phone at 360-534-1400 or by email at DOR_VetAssistance@dor.wa.gov.

- | | |
|--|---|
| <input type="checkbox"/> Proof of your age (photo I.D. or birth certificate)
<input type="checkbox"/> Proof of your disability if applicable
<input type="checkbox"/> Proof of ownership (a copy of the deed for your residence)
<input type="checkbox"/> Marriage certificate for you and deceased veteran
<input type="checkbox"/> Power of attorney (If applicable) | <input type="checkbox"/> Veteran's death certificate
<input type="checkbox"/> Deceased Veteran's Honorable DD214 or equivalent
<input type="checkbox"/> Letter from Veteran's Administration certifying veteran's death meets the requirements checked in Section 3
<input type="checkbox"/> Proof of income for you and any co-tenant(s) (someone who is a co-owner and lives with you) |
|--|---|

2. Combined Disposable Income Worksheet

Income Year _____

As defined in RCW 84.36.383 and WAC 458-16A-100

IMPORTANT: PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS.

Income:

\$ Amount

- A. **Yes** **No** **Did you file a federal tax return?** If yes, enter your Adjusted Gross Income (AGI) from your federal tax return and attach a complete copy of your return. If no, enter 0.
- B. **Yes** **No** **Did you have capital gains that were not reported on your tax return?** Do not add the gain from the sale of a primary residence if you used the entire gain to purchase a replacement residence in the same year. **Do not use losses to offset gains.**
- C. **Yes** **No** **Did you have deductions for losses included in your tax return?** If yes, the losses must be added back to the extent they were used to offset/reduce income. (Ex: On Schedule D, you reported a (\$10,000) loss but the loss was limited to (\$3,000), shown on Sch 1, Line 13 of your 1040. Add the (\$3,000) loss used to offset/reduce your income.) (Ex: You filed two Sch C's – one with a (\$10,000) loss and one with a \$5,000 net income. A net loss of (\$5,000) was reported on your 1040, Sch 1, Line 12. Add back the (\$10,000) loss.)
- D. **Yes** **No** **Did you deduct depreciation expense in your tax return?** If yes, that expense must be added back to the extent the expense was used to reduce your income. (Ex: Net loss reported: If you deducted depreciation as a business and/or rental expense that resulted in a loss, recalculate the net income/loss without the depreciation expense. If there is still a net loss enter -0- here, if there is net income enter the net income here.)
- E. **Yes** **No** **Did you have nontaxable dividend or interest income, OR, income from these sources that was not reported on your tax return?** If yes, add that income here. Include non-taxable interest on state and municipal bonds.
- F. **Yes** **No** **Did you have nontaxable pension and annuity income, OR, income from these sources that was not reported on your tax return?** If yes, report the amounts here. (Ex: You received \$10,000 in pensions and annuities. The taxable amount was \$6,000. Report the nontaxable \$4,000 here.) Do not include non-taxable IRA distributions.
- G. **Yes** **No** **Did you receive military pay and benefits that were nontaxable, OR, income from these sources that was not reported on your tax return?** If yes, report that income here, including **CRSC**. Do not include attendant-care and medical-aid payments.
- H. **Yes** **No** **Did you receive veterans pay and benefits from the Department of Veterans Affairs that was nontaxable, OR, that was not reported on your tax return?** If yes, report that income here. Do not include attendant-care and medical-aid payments, disability compensation, or dependency and indemnity compensation paid by DVA.
- I. **Yes** **No** **Did you receive nontaxable Social Security or Railroad Retirement Benefits?** If yes, report that income here. (Ex: Your gross Social Security benefit was \$10,000 and \$4,000 was included in AGI as the taxable amount, report the non-taxable \$6,000 here.)
- J. **Yes** **No** **Did you receive income from business, rental, or farming activities (IRS Schedules C, E, or F) that was not reported on your tax return?** Report that income here. You can deduct normal expenses, except depreciation expense, but **do not use losses to offset income.**
- K. **Yes** **No** **Did you receive Other Income that is not included in the amounts on Lines A - J?** Give source, type, and amount. _____

Subtotal Income: _____

Did you have any of the following Allowable Deductions?

- L. **Yes** **No** **Nursing Home, Boarding Home, or Adult Family Home costs.**
- M. **Yes** **No** **In-Home Care expenses.** See instructions for qualifying expenses.
- N. **Yes** **No** **Prescription Drug costs.**
- O. **Yes** **No** **Medicare Insurance Premiums under Title XVIII of the Social Security Act (Parts B, C, and D).** Currently, there is no allowable deduction for supplemental, long-term care, or other types of insurance premiums.
- P. **Yes** **No** **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 expenses normally allowed by IRS as adjustments to gross income, enter those deductions here. Allowable adjustments include alimony you paid, tuition, moving expenses, and others. See the instructions.

Subtotal Allowable Expenses: _____

Total Combined Disposable Income Less Allowable Deductions: _____

3. 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 Form.)
- I occupy this residence for more than 9 months in a calendar year.

NOTE: Under some circumstances, if you are temporarily confined to a hospital, nursing home, adult family home, boarding home, or home of a relative for the purpose of long-term care you may still meet the occupancy requirement.

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.

Marital status:

Yes No

- Have you remarried or entered into a registered domestic partnership?

My spouse's date of death

was _____ **and my spouse:** (Please attach documentation from the VA)

- 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.

My signature below confirms that I understand:

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 Claimant's Mortgage or Escrow Company

Signature of Claimant

Date

Home Phone This is a message phone only

Cell Phone

Email Address

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

Signature of Agent or Representative Date

To ask about the availability of this publication in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance call 360-534-1400.

Instructions for Completing the Application

PAGE 1 – General Information

Provide the general information about you and your property. Please pay special attention to the checklist at the bottom of the page. You must provide proof of your age or disability, your ownership interest in your home, your income, your marriage, and your spouse's VA status and date of death. To avoid delays in processing your application, remember to answer all questions and include all of the required documentation.

PAGE 2 - How is disposable income calculated?

The Legislature gave “disposable income” a specific definition. According to RCW 84.36.383, “disposable income” is 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;
 - ◆ 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, medical-aid payments, veterans' disability benefits, and dependency and indemnity compensation; and
 - ◆ Dividend receipts and interest received on state and municipal bonds.
- ◆ **This income is included in “disposable income” even when it is not taxable for IRS purposes.**

Important: Include all income sources and amounts received by you, your spouse/domestic partner, and any co-tenants during the application/assessment year (the year before the tax is due). If you report income that is very low or zero, attach documentation showing how you meet your daily living expenses. Use **Line K** to report any income not reported on your tax return and not listed on Lines A through J.

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 you expect that change in income to continue, you may be able to 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 \$3,500 to \$1,000 beginning in October. Multiply \$1,000 x 12 to estimate your new annual income.

- ◆ **Report this amount on Line K** and do not complete Lines A through J. Provide documentation that shows your new monthly income and when the change occurred.

Line K – Report all household income not already included or discussed on Lines A through J. Include foreign income not reported on your federal tax return and income contributed by other household members not shown in Part 1. Provide the source and amount of the income.

Lines L - O - What is combined disposable income?

RCW 84.36.383 defines “combined disposable income” as your disposable income plus the disposable income of your spouse or domestic partner and any co-tenants, minus amounts paid by you or your spouse or domestic partner for:

- ◆ Prescription drugs;
- ◆ Treatment or care of either person in the home or 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.)

Care or treatment in your home means medical treatment or care received in the home, including physical therapy. You can also deduct costs for necessities 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.

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 these 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

PAGE 3 – Declaration and Signature

Provide the personal information requested. Make sure to check the box indicating who you want to receive your assistance payment – you or your mortgage company. Provide your contact information in case we have questions. Be sure you sign and date the form.

Remember to include required documentation. See bottom of Page 1.

If you do not have a copy of the deed to your property, you can get one from your county Auditor's office.

For assistance in obtaining the required documentation for your spouse's VA status, 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 the Department of Revenue by phone at 360-534-1400 or by email at DOR_VetAssistance@dor.wa.gov.