

Instructions for Completing the Senior Citizen and Disabled Persons Exemption Application

This claim for exemption must be filed with the county assessor by December 31 in the year prior to the year the taxes are payable.

The item numbers listed below relate to the numbers on the front of this form.

1. **Type of residence** (Check one) (REV 64 0010 must be filed on Cooperative Housing).
2. **Type of ownership** (Check one) (REV 64 0010 for Life Estate and Lease for Life must be filed if you have not provided a copy of the Deed or Lease).
3. Check only if it applies.
4. **Name and address:** (Enter your name and mailing address). If the property is in multiple ownership, enter the name and address of the person who is to be the claimant. Only one person need apply.
5. **Description of property:** This information may be obtained from your latest tax statement or your county assessor. If your residence is a mobile home fill in the make, model, year, and location.
6. Eligibility in this program is determined by the estimated combined disposable income of the applicant during the application year. **The Assessor may request verification of income and deduction amounts in the following year.**

Income: All gross income from whatever source of the claimant, his or her spouse and any co-tenants must be reported. The actual amount expended for attendant care and medical aid may be deducted from veteran's and military benefits. Non-reimbursed nursing home, boarding home or adult family home expenses incurred by the claimant and his or her spouse may be deducted from gross income. The non-reimbursed amounts paid for the care or treatment of the claimant and his or her spouse in the home may be deducted from gross income. For additional information on calculating income see page 3.

In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels that are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in a nursing home. The person providing the care or treatment does not have to be specially licensed. Non-reimbursed prescription drug costs incurred by the claimant and his or her spouse may be deducted from income. Insurance premiums for Medicare under Title XVIII of the Social Security Act may be deducted from income.

Co-tenant means a person who resides with the claimant and who jointly owns the residence.

If the person claiming the exemption was retired for two months or more of the assessment year, the income is calculated by multiplying the average monthly income (during the months such person was retired) by twelve.

If the income of the applicant is reduced for two or more months of the assessment year because of death of their spouse, or when a substantial change in income occurs that will continue indefinitely, the income is calculated by multiplying the average monthly combined disposable income after the occurrences by twelve.

7. Check only the boxes that apply. Attach proof of disability.
8. Fill in your birthdate and spouse's birthdate, the date you purchased the property and the date you occupied the property.

Eligibility Certification and Declaration: Be sure to read this entire form before signing. The form may be signed by the applicant, by his/her attorney, by the holder of the mortgage or contract, or by any authorized agent of the claimant.

Instructions for Completing Section 6 (Income) of This Form

Eligibility in this program is determined by the combined disposable income of the applicant during the assessment year. RCW 84.36.383 describes how to calculate combined disposable income. All income for the applicant, his/her spouse, and any co-tenants must be reported. Co-tenant means a person who resides with the claimant and who jointly owns the residence. The beginning point is your Adjusted Gross Income as determined for federal income tax purposes. If your return included any deductions for the following items or if any of these items were not included in your adjusted gross income, they must be reported on page 1.

- ♦ Capital gains
- ♦ Dividends
- ♦ Social Security benefits
- ♦ Amounts deducted for loss
- ♦ Pensions & annuity receipts
- ♦ Veterans benefits
- ♦ Railroad retirement benefits
- ♦ Military pay & benefits
- ♦ Amounts deducted for depreciation
- ♦ Interest on state and municipal bonds

Income Deductions

1) Non-reimbursed nursing home, boarding home, or adult family home expenses incurred by the claimant, his/her spouse, or co-tenants, 2) non-reimbursed amounts paid for the care or treatment of the claimant, his/her spouse, or co-tenants in the home, 3) non-reimbursed prescription drug expenses may be deducted from gross income, and 4) insurance premiums for Medicare under Title XVIII of the Social Security Act may be deducted from income.

In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels that are part of a necessary or appropriate in-home service; special needs furniture or attendant care, and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed.

Exceptions

If the person claiming the exemption was retired for two months or more of the assessment year, the income is calculated by multiplying the average monthly income (during the months such person was retired) by twelve.

If the income of the applicant is reduced for two or more months of the assessment year because of death of their spouse, or when a substantial change in income occurs that will continue indefinitely, the income is calculated by multiplying the average monthly combined disposable income after the occurrences by twelve.

You may contact the county assessor for assistance on reporting instructions.

Documentation

Documentation of all income receipts must be provided to the Assessor. To the extent your return includes any of the following forms or schedules, a copy must be included with your application.

- IRS Form 1040A
- IRS Form 1040EZ
- Schedule B – Interest & ordinary dividends
- Schedule C – Profit & loss from business (Sole Proprietorship)
- Schedule D – Capital gains & losses
- Schedule E – Supplemental income & loss
- Schedule F – Profit & loss from farming
- Form 4797 – Sales of business property
- Form 6252 – Installment sale income
- Form 8829 – Expenses for business use of your home
- Social Security statement (Generally, SSA 1099)

Instructions for Completing Section 6 (Income) of This Form (Continued)

The following 1099's:

- 1099 B - Proceeds from broker & barter exchange
- 1099 Div - Dividends & distributions
- 1099 G - Unemployment compensations, state & local income tax refunds, agricultural payments
- 1099 Int - Interest income
- 1099 Misc - Contract income, rent & royalty payments, prizes
- 1099 R - Distributions from pensions, annuities, IRS's, insurance contracts, profit sharing plans
- 1099 S - Proceeds from real estate transactions
- RRB 1099 - Railroad retirement benefits
- SSA 1099 - Social Security benefits

Non-IRS 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-owners living with you. Standard federal documents used by others to report income they paid out, including but not limited to, the following:

1. W-2's Wage & tax statement
W-2 G - Certain gambling winnings

2. 1099's

- a. 1099 B = Proceeds from broker & barter exchange
- b. 1099 Div = Dividends & distributions
- c. 1099 G = Unemployment compensations, state & local income tax refunds, agricultural payments
- d. 1099 Int = Interest income
- e. 1099 Misc = Contract income, rent & royalty payments, prizes
- f. 1099 R = Distributions from pensions, annuities, IRS's, insurance contracts, profit sharing plans
- g. 1099 S = Proceeds from real estate transactions
- h. RRB 1099 = Railroad retirement benefits
- i. 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 other sources that you did not receive a W2 or 1099 for (e.g. tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.), or do not have any income reported to you on W2s or 1099s, a copy of all your monthly bank statements and a statement describing the type of income received and the dollar amounts of income that were not placed in the bank for the year the application is being filed must be submitted with your application.

You also need proof (e.g. invoices, bills or cancelled checks) for nursing home, boarding home, or adult family home care, in-home care, or prescription drugs purchased by you or your spouse, provided these amounts were not reimbursed by a government program or insurance.

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

For tax assistance, visit <http://dor.wa.gov> 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.