



ASSESSMENT CODE:

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## Disabled American Veteran Property Tax Relief Application

(15-6-211, Montana Code Annotated)

\_\_\_\_\_ County

Please return your completed application to your local Department of Revenue office by April 15, 2012. If you do not return your completed application by that date, you may not be eligible for DAV property tax relief.

If your application is approved, the property tax relief you receive will apply to your qualifying primary residence, one garage, and up to five acres of land upon which the residence sits. The property tax relief will not apply to other buildings situated on the land. Once we have processed your completed application, we will send you a letter telling you whether your application has been granted or denied and describing your appeal rights.

*If your name and address is different from that printed above or you are a new applicant, please place an X in the box and complete this section.*

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State and Zip \_\_\_\_\_

Legal Description of Property \_\_\_\_\_

\_\_\_\_\_

Note: Please complete the affidavit section that applies to you, either disabled American veteran or surviving spouse of a disabled American veteran. The affidavit section and signature page must be returned with the appropriate documentation or your application may be denied.

- If you file an income tax return, include a copy of your federal income tax return including all schedules.
- If you do not file an income tax return, include a copy of documentation that verifies your income, such as a social security statement, W-2 form, etc.

**Affidavit of Disabled American Veteran**

I affirm that I have been honorably discharged from active service in the armed forces, and I am currently rated 100% disabled or compensated at the 100% disabled rate because of a service-connected disability. I own and occupy the property for which I am applying, and my federal adjusted gross income is not more than \$46,685 if single or \$53,867 if married or filing as the head of a household.

My/our income tax filing status for 2011 is      Single                                

   Married                                        

   Head of Household\* (see next page)  

Federal Adjusted Gross Income .....\$   ,    .

**Affidavit of Surviving Spouse of Disabled American Veteran**

I affirm that I am the surviving spouse of a veteran who was 100% service-connected disabled or compensated at the 100% disabled rate at the time of death, died while on active duty, or died as a result of a service-connected disability. I have remained unmarried, I own and occupy the property for which I am applying, and my federal adjusted gross income as reported on my federal income tax return is not more than \$40,700.

My income tax filing status for 2011 is      Single                                

   Married                                        

   Head of Household\* (see next page)  

Federal Adjusted Gross Income .....\$   ,    .

**Income tax filing extension**

If you qualify for a federal income tax filing extension, please place an X in the box.....

You need to provide a copy of your income tax return including all schedules to the local Department of Revenue office, no later than October 25, 2012.

**Important Information for All Applicants**

- You need to include a complete copy of your 2011 federal income tax return with this application.
- If you are not required to file an income tax return, you need to determine and provide evidence of what your federal adjusted gross income would have been had you been required to file. Use the Federal Adjusted Gross Income Calculation Worksheet included with this document for that purpose.
- If you are a disabled veteran, you need to submit a letter from the U.S. Department of Veterans Affairs indicating that you are currently rated 100% disabled, or are compensated at the 100% disabled rate because of a service-connected disability.
- If you are applying as a surviving spouse, you need to submit a letter from the U.S. Department of Veterans Affairs indicating that your spouse was rated 100% disabled, or was paid at the 100% disabled rate for a service-connected disability at the time of his or her death, or that he or she died while on active duty, or as a result of a service-connected disability.
- If the disability rating is permanent and you have submitted a VA letter of eligibility in the past, please verify with your local Department of Revenue office that your letter is on file.



**Affirmation and Applicant Signature**  
*All applicants must complete this section.*

Under penalty of law, I affirm that the information provided in this application form is true and correct.

Signature \_\_\_\_\_

Date  /  /

SSN  -  -

Phone (  )  -

**\*Head of Household Information** (To be completed by the applicant if your 2011 income tax was filed as Head of Household.)

Name of Dependent \_\_\_\_\_ SSN  -  -

Name of Dependent \_\_\_\_\_ SSN  -  -

Name of Dependent \_\_\_\_\_ SSN  -  -

Name of Dependent \_\_\_\_\_ SSN  -  -

Name of Dependent \_\_\_\_\_ SSN  -  -

*Social Security numbers are held strictly confidential by the Montana Department of Revenue.*

*Your application must be accompanied by income documentation or it may be denied.*

**For Department Use Only**

Geocode \_\_\_\_\_

Current Letter of Disability  Yes  No

School District \_\_\_\_\_

Verification of Income  Yes  No

Assessment Code \_\_\_\_\_

Granted  Yes  No

<u>Single</u>	<u>Married or Head of Household</u>	<u>Surviving Spouse</u>	<u>%</u>	<u>Class Codes</u>		
				<u>Land</u>	<u>Imp</u>	<u>Mob</u>
\$ 0 - \$35,912	\$ 0 - \$43,094	\$ 0 - \$29,926	00	2140	3145	6245
\$35,913 - \$39,503	\$43,095 - \$46,685	\$29,927 - \$33,518	20	2141	3146	6246
\$39,504 - \$43,094	\$46,686 - \$50,276	\$33,519 - \$37,109	30	2142	3147	6247
\$43,095 - \$46,685	\$50,277 - \$53,867	\$37,110 - \$40,700	50	2143	3148	6248

## Federal Adjusted Gross Income Calculation Worksheet

If you are not required to file a tax return, use this form to calculate your estimated federal adjusted gross income.

### Income

\$ \_\_\_\_\_ Wages, salaries, tips, etc.  
\$ \_\_\_\_\_ Taxable interest  
\$ \_\_\_\_\_ Ordinary dividends  
\$ \_\_\_\_\_ Alimony received  
\$ \_\_\_\_\_ Business and/or farm income  
\$ \_\_\_\_\_ Capital gain (or loss)  
\$ \_\_\_\_\_ Other gain (or loss)  
\$ \_\_\_\_\_ Taxable refunds, credits or offsets of state and local income taxes  
\$ \_\_\_\_\_ Taxable amount of IRA distributions, pensions and annuities  
\$ \_\_\_\_\_ Rental, royalties, partnerships, S corporations, trust income  
\$ \_\_\_\_\_ Unemployment compensation  
\$ \_\_\_\_\_ Taxable amount of social security benefits  
See <http://www.irs.gov/publications/p915/ar02.htm> for calculation guidelines.  
\$ \_\_\_\_\_ Other income  
\$ \_\_\_\_\_ **Total income**

### Adjustments to income

\$ \_\_\_\_\_ Educator expenses  
\$ \_\_\_\_\_ Certain business expenses of reservist  
\$ \_\_\_\_\_ Health savings account deduction  
\$ \_\_\_\_\_ Moving expenses  
\$ \_\_\_\_\_ One-half of self-employment tax  
\$ \_\_\_\_\_ Self-employed SEP, SIMPLE, and qualified plans  
\$ \_\_\_\_\_ Self-employed health insurance deduction  
\$ \_\_\_\_\_ Penalty on early withdrawal of savings  
\$ \_\_\_\_\_ Alimony paid  
\$ \_\_\_\_\_ IRA deduction  
\$ \_\_\_\_\_ Student loan interest deduction  
\$ \_\_\_\_\_ Tuition and fees deduction  
\$ \_\_\_\_\_ Domestic production activities deduction  
\$ \_\_\_\_\_ **Total adjustments**

**Subtract:**    \$ \_\_\_\_\_    -    \$ \_\_\_\_\_    =    \$ \_\_\_\_\_  
                  **Total income**                    **Total adjustments**                    **Federal Adjusted Gross Income estimate**

For general assistance please call the Montana Department of Revenue help desk toll free at 1-866-859-2254 (in Helena 444-6900) or visit our web site at [revenue.mt.gov](http://revenue.mt.gov).