Montana Department of REVENUE

ASSESSMENT CODE:

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, 2011. 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 if 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 below that applies to you, either disabled American veteran or surviving spouse of a disabled American veteran. The appropriate affidavit section, signature page and tax or income documentation must be returned or your application may be denied.

$ * * D>) *) * $

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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 $45,843 if single or $52,895 if married or filing as the head of a household.

My/our income tax filing status for 2010 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, 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 $39,965.

My income tax filing status for 2010 is Single

Married

Head of Household* (see next page)

Federal Adjusted Gross Income ..... $

Important Information for All Applicants

- You need to include a complete copy of your 2010 federal income tax return with this application.
- If you have applied for an income tax filing extension provide a completed estimated income tax worksheet (ESW) and provide a copy of your completed income tax return within 10 days of filing it with the IRS.
- 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.
- 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.

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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 filing 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.

For Department Use Only

Geocode _____

School District _____

Assessment Code _____

Current Letter of Disability ❑ Yes ❑ No

Verification of Income ❑ Yes ❑ No

Granted ❑ Yes ❑ No

Single	Married or Head of Household	Surviving Spouse	%	Class Codes Land	Imp	Mob
$ 0 - $35,263	$ 0 - $42,316	$ 0 - $29,386	00	2140	3145	6245
$35,264 - $38,790	$42,317 - $45,843	$29,387 - $32,913	20	2141	3146	6246
$38,791 - $42,316	$45,844 - $49,369	$32,914 - $36,439	30	2142	3147	6247
$42,317 - $45,843	$49,370 - $52,895	$36,440 - $39,965	50	2143	3148	6248

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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

$_____ 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**

If you need additional information in order to estimate your income, 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*.

Social Security Benefits Worksheet

Use this worksheet to determine if any of your social security benefits are taxable. You should receive a Form SSA-1099 or Form RRB-1099. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 2010 and the amount of any benefits you repaid in 2010.

Worksheet to See if Any of Your Social Security Benefits Are Taxable		
Before you begin: If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below.		
Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099.....	1.	
Is the amount on line 1 more than zero? No. None of your social security benefits are taxable. Yes. Enter one-half of line 1.....	2.	
Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation.....	3.	
Enter your total interest income, including any tax-exempt interest.....	4.	
Add lines 2, 3, and 4.....	5.	
If you are: • Single, enter $25,000 • Married filing jointly, enter $32,000.....	6.	
Is the amount on line 6 less than the amount on line 5? No. None of your social security benefits are taxable this year. Do not list your benefits as income.		
Yes. Some of your benefits are taxable this year.		