Spokane County

Tom Konis, Assessor

Enclosed is the 2018 property tax exemption application. Eligibility is based on your qualifying information during the assessment year – the year prior to the tax year. You must meet the following criteria:

2017 combined disposable household income must be less than $40,000 and

Age 61 or above – born in 1956 or before; or disabled from substantial gainful activity prior to December 31, 2017; or be a Veteran with 100% service-connected disability prior to December 31, 2017, and

Ownership and Residency – Own and physically occupy the residence on or before December 31, 2017. Applicants must occupy the residence for more than 6 months each year.

The state requires proof of all income. **Did you file a 2017 federal tax return**? If the answer is yes, **a complete copy is required, including all schedules, along with year-end statements backing up the figures on your tax return.** If you do not have to file a 2017 federal tax return, income proof is still required. Please provide year-end statements for all income received into the household in 2017. **The Assessor's office cannot make copies for you**.

Please fill out and sign form 4506-T (enclosed), and return it with the rest of your documentation. Form 4506-T is to be filled out whether or not you file income tax. You must provide a copy of your income tax filing with this application. Please do not write in boxes 5, 6 or 9 and do not make notes anywhere on the 4506-T form.

Your application will be returned if:

It is incomplete.
It does not include income or allowed expense documentation proof.
It does not include the 4506-T form, filled out and signed.
It does not include a driver's license or state ID card showing residency and birthdate.
It has not been signed.
Your signature has not been witnessed.

Applications are processed in the order received in the office, and you will be notified by mail once the process is completed.

If you have any questions or need assistance, please contact the office at (509) 477-3698.

1116 West Broadway Ave • Spokane, WA 99260-0010
Phone: (509) 477-3698 • Fax: (509) 477-3697

SPOKANE COUNTY

Assessor's Office

Senior Citizen/Disabled Person Exemption from Real Property Taxes

Chapter 84.36 RCW

2017 Income for 2018 Taxes

Please complete both sides of this application

1. Applicant Name and Mailing Address:

Date of Birth:

2. Property Address:

Parcel or Account #
Purchase Year:

3. **I am:** ☐ Single ☐ Married ☐ Widowed ☐ Divorced ☐ Legally Separated ☐ Married living apart
☐ My primary phone number is:__________________ My secondary phone number is:__________________
My e-mail address is:____(Optional)

4. ☐ My spouse/domestic partner or co-tenant's (co-owner who lives with me) name is ______________________ and birthdate is __________. If deceased, date of death ___________.
☐ A co-owner, whose name is ______________________________, did not reside in the home in 2017, and does not contribute to the household income.
☐ A person who lives with me and contributes to the household income but does not have an ownership interest in my home____.

5. ☐ I have/had an exemption at another residence in Washington or another state.

When:_______________ Where:______________________________________
(What year) *(Address including county)*

To qualify for the Senior Citizen/Disabled Person Exemption, an applicant must meet the following criteria:

- Own and occupy the home as the principal residence.
- Have a total combined disposable income of not more than $40,000.(Complete the worksheet on the reverse side)
- Meet one of the age or disability requirements in section 6.

6. ☐ I was 61 years of age or over by December 31, 2017.
(Provide a copy of your Washington driver's license, state ID card or documentation showing date of birth.)

☐ I am not 61, but I have received a disability determination notice effective prior to December 31, 2017. The effective date of my disability is: _________.
(Provide a copy of your SSA award notice or a Proof of Disability Statement completed by your physician.)

☐ I am not 61, but I am a veteran entitled to and receiving VA disability at a total disability rating for a service connected disability. The effective date of my disability is: _________.
(Provide a copy of your VA award notice.)

☐ My spouse/domestic partner was receiving this exemption, but has passed away and I was at least 57 years of age by December 31 in the year of his/her death. My birthdate is: _________.
(Provide a copy of your Washington driver's license, and spouse's death certificate.)

7. ☐ I owned and occupied this home as my principal residence by December 31, 2017.
(Provide proof of residency; a copy of your Washington driver's license or state ID card.)
☐ My property is in a trust (If selected, please contact the office at 477-3698 for Declaration of Trust document.)
☐ I owned more than one property in 2017. It is/was: ☐ a rental ☐ unoccupied ☐ sold in 2017 ☐ other:
Other property address(es)____
☐ I have a life estate or lease for life.

Continued on Reverse

2017 Income for 2018 Taxes

You must provide copies of ALL 2017 income information.

If you file an IRS tax return, please provide a complete copy, including all schedules, W2s, 1099's.

Your application will not be processed without this documentation. All income must be disclosed per RCW 84.36.383(4)(5), including income not taxed by the IRS, income from your spouse or domestic partner, and all resident co-owners, and income contributed from outside sources or others living in your home. Losses and depreciation cannot be deducted to reduce your income.

Also provide documentation of any qualifying deductions, as listed below.

10-31-17_v1

8. **Use the worksheet below to help calculate your TOTAL household income. (Both taxable and non taxable income)**

	INCOME			DEDUCTIONS	
A	Total earned wages, salaries and tips	$________	L.	Out of pocket prescription drug expenses	$________
B	Total taxable and non-taxable interest and dividends	$________	M.	Medicare premiums (parts A, B, C, D)	$________
C.	Alimony or public assistance received	$________	N.	In-home care expenses	$________
D.	Total income from capital gains (do not subtract any losses you may have)	$________	O.	Nursing, boarding, or adult family home expenses	$________
E.	Business, rental, and farm income before depreciation	$________	P.	Miscellaneous adjustments, as listed on page 1 of IRS form 1040 (except penalty on early withdrawal of savings)	$________
F.	Taxable IRA distributions	$________			
G.	Total pensions and annuities	$________		**Total Deductions**	$________
H.	Unemployment income or disability income (not VA disability or DIC)	$________			
I	Total social security or railroad retirement income (from box 5 of SSA-1099 or box RRB-1099)	$________		**Total Income for 2017**	$________
J.	Veteran or Military income (not VA disability or DIC)	$________			
K.	All other income contributed to household	$________			
	SUBTOTAL	$________			

Did you remember to include copies of:

- ✔ A driver's license or other approved documentation showing residency and birthdate.
- ✔ A disability award notice showing date of determination, if applicable.
- ✔ A death certificate, if an owner is deceased, or if applying as qualified widow/widower.
- ✔ The Trust agreement and the completed Declaration of Trust, if applicable.
- ✔ Complete IRS tax return if filed and all W2's and 1099s, proof of all income to household.
- ✔ Purchase and sale documents of any properties bought or sold in 2017.
- ✔ Pharmacy printout and proof of allowable deductions.

Return completed form to:

Spokane County Assessor
Exemption Section
1116 W Broadway Ave
Spokane WA 99260

9. I swear under the penalty of perjury that all statements are true and that the income I provided is my entire income. I understand reductions based on erroneous information are subject to the collection of true taxes plus 100% penalty for up to five years, as provided in RCW 84.40.130.

**Two individuals or an employee of the Assessor's office must witness your signature.*

________________________ Date:_________ ________________________ Date:_________
Signature of Claimant Witness

________________________ Date:_________ ________________________ Date:_________
Deputy Assessor Witness

Application #	FOR COUNTY USE ONLY			Denied	
	2017 Type		Frozen Year		ATC #	
	2018 Type		Frozen $		Yr Eligible	
Comments						

Questions? Call: (509) 477-3698

Form **4506-T**
(September 2018)
Department of the Treasury
Internal Revenue Service

Request for Transcript of Tax Return

▶ **Do not sign this form unless all applicable lines have been completed.**
▶ **Request may be rejected if the form is incomplete or illegible.**
▶ **For more information about Form 4506-T, visit *www.irs.gov/form4506t*.**

OMB No. 1545-1872

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.

1b **First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**

2a If a joint return, enter spouse's name shown on tax return.

2b **Second social security number or individual taxpayer identification number if joint tax return**

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5a If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

Spokane County Assessor's Office, 1116 W Broadway Ave, Spokane WA 99260

5b Customer file number (if applicable) (see instructions)

Caution: If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ ____________

a **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . ☐

b **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . ☐

c **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . ☑

7 **Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☑

8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . ☐

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

/ / 2017	/ /	/ /	/ /

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

☐ **Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T.** See instructions.

Phone number of taxpayer on line 1a or 2a

Sign Here

▶ **Signature** (see instructions) — Date

▶ **Title** (if line 1a above is a corporation, partnership, estate, or trust)

▶ **Spouse's signature** — Date