



# **WISCONSIN VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT**

## **Information, Instructions, and Request Form**

**Current as of November 2009**

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## WISCONSIN VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT

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### Property Tax Credit for Veterans and Surviving Spouses

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The Property Tax Credit is administered by the Wisconsin Department of Revenue and Certification of Eligibility for the program is administered by the Wisconsin Department of Veterans Affairs

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#### Eligibility

Under s. 71.07(6e)<sup>1</sup> the Wisconsin Veterans and Surviving Spouses Property Tax Credit program provides a refundable property tax credit for the primary residence (instate) via the state income tax form for eligible veterans as certified by the Wisconsin Department of Veterans Affairs.

**Eligible Veteran** means a veteran who is verified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or had been a resident of Wisconsin for any consecutive 5-year period after entry into that service.
- Is currently a resident of Wisconsin for purposes of receiving veterans' benefits under ch. 45, Wis. Stats.

- Has either **(1)** a service-connected disability rating of 100% under 38 USC 1114 or 1134, or **(2)** a service-connected disability rating of either 60% under 38 USC 1114 or 1134 or two or more service-connected disability conditions where one condition has at least 40% schedular rating and the combined schedular rating for all conditions is at least 70%, and has an administrative adjustment added to the veterans service-connected disability, due to individual unemployability, such that the federal Department of Veterans Affairs rates the veteran 100% disabled.

**Eligible unremarried surviving spouse** means an unremarried surviving spouse of one of the following, as verified by the department of veterans affairs:

- An individual who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into active duty service; and who, while a resident of Wisconsin, died while on active duty.
- The veteran had either **(1)** a service-connected disability rating of 100% under 38 USC 1114 or 1134, or **(2)** a service-connected disability rating of either 60% under 38 USC 1114 or 1134 or two or more service-connected disability conditions where one condition has at least 40% schedular rating and the combined schedular rating for all conditions is at least 70%, and has an administrative adjustment added to the veterans service-connected disability, due to individual

unemployability, such that the federal Department of Veterans Affairs rates the veteran 100% disabled.

- An individual who died in the line of duty while on active or inactive duty for training purposes as a member of the national guard or a reserve component of the U.S. armed forces and who was a resident of this state at the time of entry into that service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that service.

**An Eligible spouse means** the spouse of an eligible veteran who files a separate return.

#### New Criteria Examples (Beginning January 1, 2009 for property taxes paid in 2009)

**Example 1:** Veteran A has three service-connected disability conditions, with an 80% schedular rating, a 60% schedular rating, and a 40% schedular rating. The VA has awarded the veteran a combined schedular rating of 100% for the three service-connected disabilities, based on the VA schedule for rating disabilities. Veteran A meets the other eligibility requirements for the Property Tax Credit. Veteran A qualifies for the credit.

**Example 2:** Veteran B has three service-connected disability conditions, with a 60% schedular rating, a 30% schedular rating, and a 20% schedular rating. The VA has awarded the veteran combined schedular rating of 80% for the three service-connected disabilities. Notwithstanding the 80% combined schedular rating, Veteran B is granted an administrative adjustment due to individual unemployability and is paid the 100% compensation rate for his service-connected

disabilities. Veteran B meets the other eligibility requirements for the Property Tax Credit. **Beginning January 1, 2009**; because the underlying combined schedular rating is over 70%, Veteran B now qualifies for the credit despite being paid at 100% compensation rate for individual unemployability.

## Old Criteria

(Law prior to January 1, 2009)

**Eligible Veteran.** An “eligible veteran” means an individual who is at least 65 years of age and who is verified by the Wisconsin Department of Veterans Affairs as meeting **all** of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a basic service-connected disability rating of 100% under 38 USC 1114 or 1134.

**Example 1:** Veteran A has three service-connected disability conditions, with an 80% schedular rating, a 60% schedular rating, and 40% schedular rating. The VA has awarded the veteran a combined schedular rating of 100% for the three service-connected disabilities, based on the VA schedule for rating disabilities. Veteran A is 65 years or older. Veteran A meets the other eligibility requirements for the Property Tax Credit. Veteran A qualifies for the credit.

**Example 2:** Veteran B has three service-connected disability conditions, with a 60% schedular rating, a 30% schedular rating, and

a 20% schedular rating. The VA has awarded the veteran a combined schedular rating of 80% for the three service-connected disabilities. Notwithstanding the 80% combined schedular rating, Veteran B is granted an administrative adjustment due to individual unemployability and is paid the 100% compensation rate for his service-connected disabilities. Veteran B meets the other eligibility requirements for the Property Tax Credit. However, because the underlying combined schedular rating is 80%, Veteran B does not qualify for the credit despite being paid at 100% compensation rate for individual unemployability.

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## Procedures

Before claiming the credit, you must request verification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use form *WDVA 2097* (which you can find in this brochure) to submit your request to the Department of Veterans Affairs. Be sure to include all required documentation as follows:

### I. Claiming Years Under the “New Criteria” (law beginning January 1, 2009)

- *DD Form 214, Certificate of Release or Discharge from Active Duty* (to include *DD215, Correction to DD Form 214, Certificate of Release or Discharge from Active Duty*, if applicable)
- Form *WDVA 0001* (if you have not submitted one since August 2005).
- A photo copy of the death certificate (if the veteran’s unremarried surviving spouse is the applicant).

- A photo copy of your marriage certificate (if the veteran’s unremarried surviving spouse is the applicant).
- A letter from the Federal VA, dated within 12 months of your application for the Wisconsin Property Tax Credit certification, that shows **(1)** the veteran’s basic service-connected disability rating of 100% under 38 USC 1114 or 1134, or **(2)** a service-connected disability rating of either 60% under 38 USC 1114 or 1134 or two or more service-connected disability conditions where one condition is at least a 40% schedular rating and the combined schedular rating for all conditions is at least 70%, and has an administrative adjustment added to the veterans service-connected disability, due to individual unemployability, such that the federal Department of Veterans Affairs rates the veteran 100% disabled.

### II. Claiming Years Under the “Old Criteria” (law prior to January 1, 2009)

- *DD Form 214, Certificate of Release or Discharge from Active Duty* (to include *DD215, Correction to DD Form 214, Certificate of Release or Discharge from Active Duty*, if applicable)
- Form *WDVA 0001* (if you have not submitted one since August 2005).
- A photo copy of the death certificate (if the veteran’s unremarried surviving spouse is the applicant).
- A photo copy of your marriage certificate (if the veteran’s unremarried surviving spouse is the applicant).

- A letter from the Federal VA, dated within 12 months of your application for the Wisconsin Property Tax Credit certification that shows the veteran's combined schedular rating of 100%.
  - A federal VA basic service-connected disability rating notification letter that shows the veteran's combined schedular rating of 100% for the first year the property tax credit will be claimed, **AND** in each year in which credit is claimed.
- Veteran was 65 years or older.

**Note: Once these criteria are met, the applicant need not reapply for certification, unless the applicant's status changes.**

The form *WDVA 0001* is available from your County Veterans Service Officer (CVSO) or on the Internet at [www.WisVets.com/PA\\_forms.asp#WDVA0001](http://www.WisVets.com/PA_forms.asp#WDVA0001).

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## Acceptable Proof of 5 Years of Residency

**Note: If you entered active duty service (as defined under title 10 USC) while a resident of the state of Wisconsin, ignore this section.**

Effective for taxable years beginning on or after January 1, 2009, applicants who seek certification based on being a Wisconsin resident for any consecutive 5-year period must satisfy a two-step process. **Step 1**, for any consecutive 5-year period following entry into active duty, the veteran or surviving spouse will need to provide evidence of "an

### affirmative act to establish Wisconsin resident status."

**Step 2** is providing additional proof of "maintaining 5 years continuous residency." Items that satisfy these requirements are outlined below and are not all inclusive. Documentation satisfying each step must be provided to process your request for certification.

### **Step 1 — Evidence of an Affirmative Act to Establish Wisconsin Residency Status**

Examples of documents that can be submitted to prove this are:

- income tax records
- voting records
- driver's license
- resident hunting or fishing license, or,
- similar recognition of resident status by a unit of Wisconsin state, county, or municipal government.

### **Step 2 — Proof of 5 Years Continuous Residency**

The second step in the process is proof of 5 years continuous Wisconsin residency. In addition to the items mentioned above, examples of proof that can be submitted to satisfy **Step 2** are:

- two notarized affidavits from non-family members
- employer or landlord statements on letterhead indicating period of residence at Wisconsin address.

**Note: Affidavits, landlord, or employer statements must cover the 5-year period immediately subsequent to the affirmative act provided in Step 1.**

WDVA may require proof of residency or verification of any other statement from any individual submitting an affidavit on your behalf;

- OR -

Similar recognition of resident status by a unit of Wisconsin state, county, or municipal government.

You may submit these forms and your award letter directly to:

Wisconsin Dept. of Veterans Affairs  
30 W. Mifflin St.  
P.O. Box 7843  
Madison, WI 53707-7843.

Unless there has been a change in your status, you only need to request verification of your eligibility the first year you file for the Veterans and Surviving Spouses Property Tax Credit.

If you qualify, the Wisconsin Department of Veterans Affairs will then send you a certification of your eligibility.

If you are certified to be eligible by the Wisconsin Department of Veterans Affairs, attach a photocopy of your property tax bill showing the amount paid during the year and a photocopy of the certification received from the Wisconsin Department of Veterans Affairs to your Wisconsin income tax return. (Unless there has been a change in your status, you may use a copy of the same verification in succeeding years.) Even if you owe no income tax, you must still file a Wisconsin income tax return in order to receive a refund of the property tax credit.

If you owe no income taxes, then the full amount of the property taxes paid will be refunded to you. If you have an income tax liability, the full amount of the property taxes paid, minus the amount of income tax due, will be refunded to you.

If you are determined to be ineligible for certification for the tax credit, the Wisconsin Department of Veterans Affairs will inform you as to why you are unable to be certified and will provide you with your rights to appeal the determination.

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## Statutory Citations

<sup>1</sup>s. 71.07(6e) VETERAN AND SURVIVING SPOUSES PROPERTY TAX CREDIT.  
<http://www.legis.state.wi.us/RSB/STATS.HTML>

<sup>2</sup>s. 66.0435(3)(C)1. VETERAN AND SURVIVING SPOUSES PROPERTY TAX CREDIT.  
<http://www.legis.state.wi.us/RSB/STATS.HTML>

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## Computing the Credit

The credit is equal to the property taxes paid during the year on the veteran's or unremarried surviving spouse's principal dwelling in Wisconsin. The credit is based on real property taxes, exclusive of special assessments, delinquent interest, and charges for service. Property taxes that constitute a trade or business expense may not be included.

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership. "Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling. It may include a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built that is used as the primary dwelling.

"Property taxes" includes monthly parking permit fees in respect to a principal dwelling collected under s. 66.0435(3)(c).<sup>2</sup>

The credit must be claimed within 4 years of the unextended due date of the return.

## FORM COMPLETION CHECKLIST

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### TO COMPLETE YOUR REQUEST FOR CERTIFICATION BE SURE YOU SUBMIT THE FOLLOWING ITEMS TO WDVA

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- Veteran, or
- Unremarried Surviving Spouse of a Veteran
- DD Form 214, Certificate of Release or Discharge from Active Duty* (to include DD215, *Correction to DD Form 214, Certificate of Release or Discharge from Active Duty*, if applicable)
- Form WDVA 0001 (if the veteran has not submitted one since August 2005, or if you are an unremarried surviving spouse applying for the benefit).
- A photo copy of the death certificate (if the veteran is deceased).
- A photo copy of your original marriage certificate (if the veteran is deceased).
- Federal VA basic service-connected disability rating notification letter. (Issued within the same year for which you are applying for benefits or issued within 12 months of your application for benefits.)
- Completed form *WDVA 2097, Request for Certification for Wisconsin Veterans and Surviving Spouses Property Tax Credit*.
- Completed form *WDVA 2099, Wisconsin Veterans and Unremarried Surviving Spouses Five-Year Continuous Residency Property Tax Credit Worksheet*. (This worksheet **ONLY APPLIES** if applying for Certification for Property Tax Credit under the 5-year continuous residency option.)

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## REQUEST FOR CERTIFICATION FOR WISCONSIN VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT

Personal information you provide may be used for secondary purposes [Privacy Law, s.15.04(1)(m)].

The provision of your social security number is voluntary. Failure to provide your social security number may result in an information processing delay.

*Instructions: All those requesting certification for veterans property tax credit must complete this form in full and attach required documentation as follows: 1) DD Form 214, Certificate of Release or Discharge from Active Duty; 2) WDVA 0001 (if the veteran has not previously established eligibility for benefits since 2005); 3) certified death certificate (if the veteran is deceased); 4) certified marriage certificate (if the veteran is deceased); 5) Federal VA basic service-connected disability rating notification letter. 6) Documents demonstrating an Affirmative act to establish a 5 year residency and WDVA Form 2099 if applicable. Mail this application and the appropriate supporting documents to: Wisconsin Dept. of Veterans Affairs, Attn: Wisconsin Veterans Property Tax Credit, 201 W. Washington Ave., P.O. Box 7843, Madison, WI 53707-7843.*

Requester Name (Print)

Date of Birth

Address

Social Security Number

City, State, Zip Code

I am requesting certification for Veterans Property Tax Credit based on my status as:

- Veteran (myself)
- Unremarried Surviving Spouse

I am the unremarried surviving spouse of:

Full Name of Veteran

Veteran's Social Security Number

Veteran's Date of Birth

Veteran's Date of Death

Under penalty of law, I attest by my signature that all of the information I have provided on this and related documents is true and complete to the best of my knowledge. I agree to inform WDVA of any change in the circumstances upon which this application is based.

Signature

Date

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## WISCONSIN VETERANS AND UNREMARRIED SURVIVING SPOUSES FIVE-YEAR CONTINUOUS RESIDENCY PROPERTY TAX CREDIT WORKSHEET

**NOTE:** Persons who did not enter service while a resident of Wisconsin and wish to claim the Property Tax Credit based on 5 years continuous residency must complete this form in addition to providing the required documents. **Failure to attach this completed worksheet and any supporting documentation may delay processing your application for this benefit.**

I was/We were a resident of Wisconsin for 5 consecutive years from: \_\_\_\_\_ to \_\_\_\_\_

I am submitting the following documentation as evidence of an affirmative act to establish residency with a Municipal, County, State or Federal Government Agency such as outlined in this brochure, *WDVA B0106*, under the section *Acceptable Proof of 5 Years of Residency*, Steps 1 and 2.

### PLEASE CHECK ALL BOXES THAT APPLY FOR STEP 1:

- Wisconsin income taxes
- Wisconsin drivers license
- Wisconsin resident fishing license
- County voting record
- Proof of residency for instate tuition purposes at a University of Wisconsin or Wisconsin Technical College Institution
- Other proof to satisfy Step 1 (write in ) \_\_\_\_\_
- Form *DOD 2058, State of Legal Residence*
- Wisconsin resident hunting license
- Municipal voting record
- State voting record

### PLEASE CHECK ALL BOXES THAT APPLY FOR STEP 2

**NOTE:** Affidavits, landlord or employer statements must cover the 5-year period immediately subsequent to the Affirmative Act provided in Step 1.

- Wisconsin income taxes
- Wisconsin drivers license
- Wisconsin resident fishing license
- County voting record
- Proof of residency for instate tuition purposes at a University of Wisconsin or Wisconsin Technical College Institution
- Employer or landlord statements on letterhead indicating period of residency at the Wisconsin address(es)
- Other proof to satisfy Step 2 (write in ) \_\_\_\_\_
- Wisconsin resident hunting license
- Municipal voting record
- State voting record
- Two notarized affidavits from non-family members