

Nonprofit Home for the Aging

Resident qualification and income verification

Assessor's use only:

Approved

Denied

1 Home information:

Name of home:

Registration #:

Address:

Unit #:

City:

State:

Zip:

Resident's name(s):

Date of birth:

Resident's name(s):

Date of birth:

Move in date:

Total number of people living in this unit:

2 The resident certifies the following: *(check all that apply)*

I am or will be 61 years of age or older on or before December 31 of the year in which this form is filed.

I am under 61 years of age but have the needs for care generally compatible with persons 61 years of age.

I am disabled and unable to pursue gainful employment.

I am 57 years of age or older and the surviving spouse/domestic partner of a person who was an eligible resident of this home at the time of his/her death.

3 All gross income of resident, spouse/domestic partner and co-tenant(s):

A. Adjusted gross income	\$	F. Nontaxable capital gains	\$
B. Nontaxable interest & dividends	\$	G. All other nontaxable income – include nontaxable military and veterans benefits	\$
C. Losses and depreciation	\$	H. Less nursing home expenses	\$
D. Nontaxable pensions & annuities	\$	I. Less in-home care expenses	\$
E. Nontaxable social security	\$		
TOTAL Combined Income for (year):			\$

Continued...

4 Signature

This form may be signed by the resident or by his/her authorized representative.

I swear under penalties of perjury that all statements and income figures on this form are true.

Resident/Representative signature:

Date:

Phone:

Email:

Calculating your disposable income

These instructions are to assist you in completing the income portion of the form.

Disposable income means adjusted gross income as defined by the Internal Revenue Service, plus:

- (a) Capital Gains, except the portion of gain that resulted from the sale of your primary residence and was reinvested in a replacement primary residence.
- (b) Amounts deducted for loss.
- (c) Amounts deducted for depreciation.
- (d) Pension and annuity receipts.
- (e) Military pay and benefits other than Attendant- Care and Medical-Aid payments.
- (f) Veterans benefits other than Attendant-Care and Medical-Aid payments.
- (g) Federal Social Security Act and Railroad Retirement benefits.
- (h) Dividend receipts.
- (i) Interest received on State and Municipal bonds.

If you file a Form 1040 with the Internal Revenue Service, start with your adjusted gross income figure on the bottom of page 1 of the 1040.

Add to this figure any of the above items that were not included or were deducted from your taxable income.

For residents who do not file an IRS return, you must report all income including, but not limited to, the following sources:

- (a) All Social Security benefits.
- (b) All Railroad Retirement benefits.
- (c) All pension and annuity receipts.
- (d) All interest and dividend receipts.
- (e) All wages, consultation fees, speaker fees, etc.
- (f) All military pay and benefits other than Attendant-Care and Medical-Aid payments.
- (g) All Veterans benefits other than Attendant-Care and Medical-Aid payments.
- (h) All investment income.

- (i) All business income (do not deduct depreciation).
- (j) Capital Gains, except the portion of gain that resulted from the sale of your primary residence and was reinvested in a replacement primary residence.
- (k) All rental income (do not deduct depreciation).
- (l) Any other source of income.

More about disposable income:

All disposable income, from whatever source, for the resident, his or her spouse/domestic partner and any co-tenants must be reported. The actual amount expended for attendant-care and medical-aid may be deducted from veteran and military benefits.

Allowable Deductions:

You may deduct the non-reimbursed amounts paid during the previous year for the care and treatment of yourself or your spouse/domestic partner or co-tenant in a nursing home on Line H.

You may also deduct the non-reimbursed amounts paid for the care and treatment of yourself or your spouse/ domestic partner or co-tenant in your home on Line I.

In-home care or assistance means medical care or treatment received in the home. It also includes costs for items such as food, oxygen, or meals-on-wheels that are a part of a necessary or appropriate in-home service; special needs furniture; 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.

Midyear changes in income:

If your income changed for two months or more because you retired during the year or because your spouse or domestic partner passed away, you can calculate your income based on your new income after your change in circumstance. Multiply your new monthly combined disposable income by twelve to estimate your annual income.

Please note: The assessor may request verification of income and deduction amounts.

Additional information

Why we need this information

Many residential facilities serving low-income senior citizens or disabled persons may be eligible for a property tax exemption as a home for the aging (RCW 84.36.041).

By filling out this form, residents assist in demonstrating that their residential facility is a qualified facility and eligible for a property tax exemption.

Under RCW 84.36.041 **“home for the aging”** means:

- A facility which provides a housing arrangement chosen voluntarily by the resident, the resident’s guardian or conservator, or another responsible person.
- Has only residents who are at least sixty-one years of age or who have needs for care generally compatible with persons who are at least 61 years of age or older.
- Provides varying levels of care and supervision, as agreed to at the time of admission or as determined necessary at subsequent times of reappraisal.

Once a qualifying home for the aging is confirmed and defined, the actual exemption is based on the amount of units occupied by eligible residents.

“Eligible Resident” means a person who either:

- Occupied the unit as their principal place of residence as of December 31st of the year the facility first became operational or
- Occupied the unit in subsequent years as their principal place of residence as of January 1st of the year stated on this form. (If an eligible resident is confined to a hospital or nursing home and the dwelling unit is temporarily unoccupied or occupied by a spouse or domestic partner, a person financially dependent on that resident for support, or both, the dwelling will still be considered occupied by an eligible resident).

Also meets one of the following:

- Is 61 years of age or older on December 31st of the year in which the claim for exemption is filed.
- Is, at the time of filing, retired from regular gainful employment by reason of a disability.

- Is the surviving spouse or domestic partner of a person who was considered an eligible resident at the time of the person’s death. *(To qualify as an eligible resident, the surviving spouse or domestic partner must have been 57 years of age or older in the year the spouse or domestic partner passed away).*
- Has a combined disposable income that is no more than the greater of 22,000 dollars or 80% of the median income adjusted for family size as determined by the federal Department of Housing and Urban Development (HUD) for the county in which the person resides.

The information collected on this form is used to confirm and define a qualified home for the aging, and calculate the exemption based on the number of units occupied by eligible residents.

Facility Operators

To apply for exemption under RCW 84.36.041 as a home for the aging, you must file an application (form REV 63 0001) with the WA State Department of Revenue. Additionally, as parts of the initial application process you must file this form for each resident with your county assessor’s office.

Occupied units without a corresponding form may not be considered to be part of the home for the aging. Units which are not part of a home for the aging are segregated and taxed.

Annual Renewal Required

Once granted, the exemption must be re-certified or renewed annually. Homes for the aging have a two-step renewal process.

First, on or before March 31st the facility must renew online at dor.wa.gov using the “my account” system.

During the online renewal process the facility will be asked to upload or mail in a listing showing all residents of the facility as of January 1 of the current renewal year. This “first step” of the renewal process must be completed no later than March 31st annually to avoid late filing fees.

Second, the facility is required to file this form for each new resident shown on the listing. Additionally, the facility must file an updated form for existing residents at least once every four years or sooner if the resident’s income or status changes. This form, when associated with the annual renewal process, must be filed annually with the county assessor’s office on or before July 1. The latter due date allows residents ample time to receive the income statements and documents needed to accurately report their most recent income.

