

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100216	Veterans and Surviving Spouses Property Tax Credit - Qualifications - Common Questions

State of Wisconsin
Department of Revenue

Veterans and Surviving Spouses Property Tax Credit - Qualifications

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. What is the veterans and surviving spouses property tax credit?
2. Who is eligible for the credit?
3. How do I obtain verification of my eligibility for the credit?
4. I did not enter service from Wisconsin, but I have lived in Wisconsin for a long time and meet all other qualifications for the credit. Do I qualify?
5. I have a 100% service-connected disability rating based on individual unemployability. Do I qualify for the credit?
6. I am 35 years old and have a 100% service-connected disability rating. Do I qualify for the credit?

1. **What is the veterans and surviving spouses property tax credit?**

The veterans and surviving spouses property tax credit is a credit equal to the amount of property taxes paid during the year on an eligible veteran's or surviving spouse's principal dwelling. The credit is claimed on the Wisconsin income tax return. Before claiming the credit, the veteran or surviving spouse must obtain verification of his or her eligibility for the credit from the Wisconsin Department of Veterans Affairs (WDVA). A copy of this verification must be attached to the Wisconsin income tax return for the first year that the credit is claimed.

2. **Who is eligible for the credit?**

The veterans and surviving spouses property tax credit is available to an eligible unremarried surviving spouse or an eligible veteran.

An "eligible unremarried surviving spouse" means an unremarried surviving spouse (certified by the Wisconsin Department of Veterans Affairs) of an individual who meets all of the following:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces
- 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 that active duty service
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes
 4. For taxable years beginning on or after January 1, 2014, was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14)

"Eligible veteran" means an individual who is certified 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 who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability

"Individual unemployability" means a condition under which a veteran has 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 a 40% scheduler rating and the combined scheduler rating for all conditions is at least 70%, and has an administrative adjustment added to his or her service-connected disability, due to individual unemployability, such that the federal Department of Veterans Affairs rates the veteran 100% disabled.

3. **How do I obtain verification of my eligibility for the credit?**

You must obtain verification of your eligibility from the WDVA. Information, instructions and the request form are available from the WDVA website at: dva.wi.gov. Information and forms are also available from your county veterans service officer. After verifying the information,

DVA will issue you a certificate verifying your eligibility. This verification must be attached to your Wisconsin income tax return for the first year for which you are claiming the credit.

4. I did not enter service from Wisconsin, but I have lived in Wisconsin for a long time and meet all other qualifications for the credit. Do I qualify?

You may qualify for the credit if you were a resident of Wisconsin for at least five consecutive years at any time following entry into active duty military service in the U.S. armed forces or forces incorporated in the U.S. armed forces. You must be able to verify your resident status with the WDVA.

5. I have a 100% service-connected disability rating based on individual unemployability. Do I qualify for the credit?

If you meet all other conditions, you may be able to qualify for the credit. The WDVA will determine eligibility after reviewing the information submitted to them.

6. I am 35 years old and have a 100% service-connected disability rating. Do I qualify for the credit?

If you meet all other conditions, you would qualify for the credit.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 22, 2019: Sections 71.07(6e) and 73.03, Wis. Stats.

Laws enacted and in effect after October 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 22, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2486

Fax: (608) 267-1030

Email additional questions to DORIncome@wisconsin.gov

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100216

October 22, 2019

[About Us](#) [Contact Us](#) [Employment](#) [Media Room](#) [Plain Language](#) [Privacy](#) [Legal Training](#)



Copyright © State of Wisconsin All Rights Reserved