Reset Form

APPLICATION FOR TAX DEDUCTION FOR DISABLED VETERANS AND SURVIVING SPOUSES OF CERTAIN VETERANS

State Form 12662 (R17 / 1-20)
Prescribed by the Department of Local Government Finance

INSTRUCTIONS: *Please check appropriate box(es) pertaining to tax deduction. (More than one (1) box may be checked; however, a surviving spouse who receives a deduction under Section III may not receive a deduction under Section II.)*

FILING DATES:
FORM MUST BE COMPLETED AND SIGNED BY DECEMBER 31 AND FILED OR POSTMARKED BY THE FOLLOWING JANUARY 5 OF THE CALENDAR YEAR IN WHICH THE PROPERTY TAXES ARE FIRST DUE AND PAYABLE.
FILE WITH THE COUNTY AUDITOR OF THE COUNTY WHERE THE PROPERTY IS LOCATED.

- ☐ I Totally disabled veteran *(or veteran at least age 62 with at least 10% disability)* or surviving spouse - Not to exceed $14,000
  Complete sections I, V and VI. (IC 6-1.1-12-14)
- ☐ II Partially service-connected disabled veteran or surviving spouse - Not to exceed $24,960
  Complete sections II, V and VI. (IC 6-1.1-12-13)
- ☐ III Surviving spouse of World War I Veteran - Not to exceed $18,720
  Complete sections III, V, and VI. (IC 6-1.1-12-16)
- ☐ IV Deduction for homestead donated to veteran
  Complete Sections IV, V, and VI. (IC 6-1.1-12-14.5)

APPLICANT

Name of applicant (*first, middle, last*)	Date of birth *(month, day, year)*
Address *(number and street, city, state, and ZIP code)*	County

Applicant **(☐ does ☐ does not)** own property with another individual(s) besides spouse and/or another veteran.

This application is made for the purpose of obtaining $_____ deduction from the assessed valuation of the following described taxable property for the year 20_____. *(If applicant desires that deduction be split among additional properties, list those properties on additional sheet and attach it to this application.)*

Taxing District *(city, town, township)*	Is the property in question: ☐ Real Property ☐ Mobile Home (IC 6-1.1-7)	Parcel or Key number

SECTION I - TOTAL DISABILITY OR AT LEAST AGE 62 WITH AT LEAST 10% DISABILITY

A. ☐ Applicant was a member of the U.S. Armed Forces for at least ninety (90) days (*not necessarily during war time*).
B. ☐ Applicant was honorably discharged.
C. ☐ Applicant is: ☐ Totally disabled; or ☐ At least age 62 with at least 10% disability
D. ☐ Applicant's disability is evidenced by: ☐ Certificate of eligibility from the Indiana Department of Veterans Affairs; ☐ Pension certificate; ☐ Award of compensation from Veterans Administration or Department of Defense; or ☐ Veterans Administration Form 20-5455 "Tax Abatement Certificate"
E. ☐ The assessed value of the applicant's Indiana real property, Indiana mobile home not assessed as real property, and Indiana manufactured home not assessed as real property does not exceed $200,000. Deductions claimed $_____.
F. ☐ Applicant is the surviving spouse of an individual who: (1) would have qualified for the deduction under this section when he or she was alive; or (2) was killed in action, died while serving on active duty, or died while performing inactive duty training. *(Age of deceased veteran on date of death _____)*

SECTION II - PARTIAL DISABILITY (SERVICE-CONNECTED DISABILITY)

A. ☐ Applicant was a member of the U.S. Armed Forces during any of its wars.
B. ☐ Applicant was honorably discharged.
C. ☐ Applicant has a service connected disability of at least 10%
D. ☐ Applicant's disability is evidenced by: ☐ Certificate of eligibility from the Indiana Department of Veterans Affairs; ☐ Pension certificate; ☐ Award of compensation from Veterans Administration or Department of Defense; or ☐ Veterans Administration Form 20-5455 "Tax Abatement Certificate"
E. ☐ Applicant is the surviving spouse of an individual who would have qualified for the deduction under this section when he or she was alive. *(Age of deceased veteran on date of death_____)*

SECTION III - SURVIVING SPOUSE OF A WORLD WAR I VETERAN

A. ☐ Applicant is the surviving spouse of an individual who served in the U.S. Armed Forces before November 12, 1918.
B. ☐ The service of the deceased spouse is evidenced by: ☐ Letter from the Veterans Administration or the Department of Defense; or ☐ Honorable discharge documents
C. ☐ The deceased spouse received an honorable discharge.

A person may not claim this deduction in conjunction with the partially disabled veteran deduction.

SECTIONS IV, V, AND VI ARE ON REVERSE SIDE.

RECEIPT FOR APPLICATION FOR TAX DEDUCTION FOR DISABLED VETERAN OR SURVIVING SPOUSE OF CERTAIN VETERANS

I certify that the applicant filed on this date an application for the following deductions described on State Form 12662:

☐ SECTION I ☐ SECTION II ☐ SECTION III ☐ SECTION IV

Name of applicant (*first, middle, last*)	Name of auditor
Parcel or Key number	Date *(month, day, year)*

SECTION IV - DEDUCTION FOR HOMESTEAD DONATED TO VETERAN

1. Applicant served in the military or naval forces of the United States for at least ninety (90) days;
2. Applicant received an honorable discharge;
3. Applicant has a disability of at least 50%;
4. Applicant's disability is evidenced by:
   A. a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or
   B. a certificate of eligibility issued to the individual by the Indiana Department of Veterans' Affairs ("IDVA") after IDVA has determined that the individual's disability qualifies the individual to receive a deduction under this new statue; and
5. Applicant's homestead was conveyed without charge to the applicant who is the owner of the homestead by an organization that is exempt from income taxation under the federal Internal Revenue Code.

The amount of the deduction is determined as follows:

1. If the applicant is totally disabled, the deduction is equal to 100% of the assessed value of the homestead.
2. If the applicant has a disability of at least 90% but the individual is not totally disabled, the deduction is equal to 90% of the assessed value of the homestead.
3. If the applicant has a disability of at least 80% but less than 90%, the deduction is equal to 80% of the assessed value of the homestead.
4. If the applicant has a disability of at least 70% but less than 80%, the deduction is equal to 70% of the assessed value of the homestead.
5. If the applicant has a disability of at least 60% but less than 70%, the deduction is equal to 60% of the assessed value of the homestead.
6. If the applicant has a disability of at least 50% but less than 60%, the deduction is equal to 50% of the assessed value of the homestead.

A veteran who claims this deduction for an assessment date may not also claim a partially disabled veteran deduction or totally disabled veteran deduction under IC 6-1.1-12-13 or 14, respectively, for that same assessment date. Moreover, an unused portion of this deduction may NOT be applied to excise taxes *(See the Veteran Deduction Worksheet portion of this form.).*

SECTION V - ADDITIONAL INFORMATION

A. ☐ Applicant owns the property on which the deduction is claimed or is buying it under contract that provides that the applicant is to pay the property taxes, which contract, or a memorandum of the contract, is recorded in the County Recorder's office.

Record number _____ page _____ *(Note that a person applying for a deduction under Section IV must own the property.)*

B. ☐ Applicant has applied or intends to apply for one or more of these deductions on other property in this county or in another county.

☐ Yes ☐ No Amount $_____

County	Taxing district
Second county	Taxing district

SECTION VI - APPLICATION VERIFICATION AND AUDITOR SIGNATURE

I certify that the information provided in this application is true and correct. The intentional inclusion of false information on this form is a criminal violation under IC 6-1.1-37-3 or 4.	I certify that this application was filed in my office.
	Date filed (*month, day, year*)
	Signature of county auditor
Signature of applicant or legal representative	Name of county auditor (*typed or written*)

VETERAN DEDUCTION WORKSHEET

	20_____	20_____	20_____
1. Total disability ($14,000)			
2. Partial (Service-Connected) disability ($24,960)			
3. WWI surviving spouse ($18,720) *(Cannot be claimed in conjunction with the totally disabled veteran deduction.)*			
4. Homestead donated to veteran *(Can be applied only to homestead applicant owns; cannot be claimed in conjunction with partial disability or total disability deductions.)*			
5. Total deduction available *(add lines 1, 2, 3, and 4)*			
6. Amount applied to real estate key number _____			
7. Amount applied to personal property duplicate number _____			
8. Amount applied to mobile home duplicate number _____			
9. Total deduction applied to taxable property *(add lines 6, 7, and 8)*			
10. Deduction available for excise* *(subtract line 9 from line 5)*			
11. Excise credit			

*May be used as an excise tax credit on either the Motor Vehicle Tax (IC 6-6-5-5) or Aircraft License Excise Tax (IC 6-6-6.5-13). For motor vehicles, the unused portion of the veteran deduction reduces the annual excise tax in the amount of two dollars ($2.00) on each one hundred dollars ($100.00) of taxable value or major portion thereof.

For aircraft, the credit equals the amount of the unused portion of the veteran deduction multiplied by 0.07.

However, unused portion of deduction for donated homestead may not be applied toward excise taxes.

For more information, see IC 6-6-5-5 and IC 6-6-6.5-13.