



WISCONSIN DISABLED VETERANS AND UNREMARIED SURVIVING SPOUSES PROPERTY TAX CREDIT

Information, Instructions, and Request Forms



Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit

The Property Tax Credit is administered by the Wisconsin Department of Revenue, and Certification of Eligibility for the program is determined by the Wisconsin Department of Veterans Affairs (WDVA). Questions regarding veteran or surviving spouse eligibility determinations can be directed to the WDVA by calling the toll-free number 1 800-Wis-Vets (1 800-947-8387) or emailing WisVets@dva.wisconsin.gov. All other questions should be directed to the Wisconsin Department of Revenue at (608) 266-2486.

Eligibility

Under [Wisconsin Statute § 71.07\(6e\)](#), the Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit program provides a refundable property tax credit for the primary residence (in-state) and up to **one acre of land** via the state income tax form. The WDVA certifies if a servicemember is an eligible veteran.

Eligible Veteran means a veteran who the WDVA verifies 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, Wisconsin Statute. This requires the veteran to be currently living in and a current resident of Wisconsin at time of making application.
- Has either (1) a service-connected disability rating of 100 percent under 38 USC 1114 or 1134, or (2) a 100 percent disability rating based on individual unemployability.

Note: Prestabilization, hospitalization, and convalescent ratings recognized under 38 CFR 4.28, 4.29, and 4.30 do not qualify for the Property Tax Credit, nor do non-service-connected ratings under 38 USC 1151 (such as for injuries incurred or aggravated through VA medical care or VA work therapy or vocational rehabilitation programs).

Eligible unremarried surviving spouse means an unremarried surviving spouse of one of the following, as verified by the WDVA:

- An individual who had 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.



- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state at the time of his or her death; and who had either a service-connected disability rating of 100 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployability.
- An individual who had served as a member of the National Guard or a reserve component of the U.S. Armed Forces while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes, 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 and who was a resident of this state at the time of his or her death.
- An individual who had served on active duty under honorable conditions in the U.S. Armed Forces or in forces incorporated as part of the U.S. Armed Forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state 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).

Procedures for Obtaining WDVA Certification for the Wisconsin Property Tax Credit

Before claiming the credit, the applicant must request verification of eligibility from the WDVA using form WDVA 2097 (included in this brochure) and submitting the following required documentation:

- DD Form 214, Discharge from Active Duty (to include DD215, Correction to DD Form 214, Discharge from Active Duty, if applicable).
- A letter from the Federal VA, (which may be requested by mailing the "Request for Tax Abatement Letter" form found in this brochure to the Federal VA) dated within 12 months of your application for the Wisconsin Property Tax Credit certification, that shows:
 1. A federal VA basic service- connected disability rating notification letter that shows the veteran's combined schedular rating of 100 percent for the first year the property tax credit will be claimed, **AND** in each year in which credit is claimed. **OR**
 2. A 100 percent disability rating based on individual unemployability. This must be for the first year the property tax credit will be claimed, **AND** in each year in which credit is claimed. **OR**
 3. An award of Dependency and Indemnity Compensation (D.I.C.).



- Proof of qualifying Wisconsin residency (if Wisconsin is not reflected as the Home of Record on the veteran's DD-214). See the next two sections titled "Proof of Residency Requirement" and "Acceptable Proof of 5 Years of Residency" for acceptable proof.
- A copy of the death certificate or casualty report if veteran died while on active duty (if the veteran's unremarried surviving spouse is the applicant).
- A copy of marriage certificate (if the veteran's unremarried surviving spouse is the applicant).

Obtaining a notification letter (known at the Milwaukee Federal VA Regional Office as a "Tax Abatement Letter")

Use the latest approved version of the request for "Tax Abatement Letter" created for this purpose and approved by the Milwaukee Federal VA Regional Office, and WDVA, which is included in this brochure. Veterans use the Veteran letter, and surviving spouses use the Surviving Spouse's letter. Mail the letter to **"Department of Veterans Affairs, Attn: Milw Public Contact Team, P.O. Box 4444, Janesville, WI 53547-4444."**

Note: *Use of an unapproved letter may result in obtaining a "notification letter" that does not meet the statutory requirements and could result in a delay in approval or denial of the certification.*

Note: *Once these criteria are met, the applicant need not reapply for certification for following years, unless the applicant's status changes. Claiming this benefit when not eligible could result in criminal and civil liabilities.*

Note to Veterans: *If your rating is reduced such that you do not hold a VA service-connected disability rating of 100% (including individual unemployability) for any part of a given year, you are not eligible to claim the Property Tax Credit for that year. **It is your responsibility to notify WDVA of any changes to your rating and to not claim the Property Tax Credit if no longer eligible.***

Note to Surviving Spouses: *If you re-marry, you are no longer eligible to claim the Property Tax Credit. It is your responsibility to notify WDVA if there are any changes to your marital status and to not claim the Property Tax Credit if no longer eligible.*

Note to All: *You are only eligible to claim the credit if you are in receipt of one of the following :*

- *100% VA service-connected disability compensation*
- *100% VA compensation based on Individual Unemployability*
- *Dependency and Indemnity Compensation (D.I.C.)*

It is your responsibility to not claim the credit if you no longer satisfy one of these requirements.



Proof of Residency Requirement

One of the requirements to receive the credit is that the veteran must have been a resident of Wisconsin either at the time of entry or re-entry into a qualifying period of Active-Duty Service or for any consecutive 5-year period after entry into service. The spouse's resident status is not taken into account.

Note: *Veterans whose separation document (DD-214) shows Wisconsin as their "Home of Record" at the time of entry (i.e., was a Wisconsin Resident at time of entry) only need this document to prove "Residency" for this benefit.*

Note: *Veterans who left "Active Duty" service between the late 1970's up to 1990 may not have their "Home of Record" displayed on their separation document.*

Veterans who entered "Active Duty" as Wisconsin Residents and do not have their "Home of Record" listed on their separation documents (DD-214 & DD-215's) can submit a: DD-4 (enlistment contract) showing Home of Record of Wisconsin; Wisconsin income tax filings for the year of entry, reentry, or reenlistment (reenlistment contract may also be required; copy of L.E.S. (Leave and Earnings Statement) for month of entry or reentry; proof of resident status at a University of Wisconsin (UW) or Wisconsin Technical College (WTC) institution for the year of entry into active service.

Acceptable Proof of 5 Years of Residency

If you entered active-duty service (as defined under title 10 USC) while a resident of the State of Wisconsin **AND** have "Wisconsin" listed as your "Home of Record" at time of entry on your DD-214 or DD-215, ignore this section. **[Continue to the page where it states "Continue Here".]**

Proving Residency: A legal resident of Wisconsin is a person who maintains their domicile in Wisconsin, whether physically present in Wisconsin or resides outside the state. "Domicile" is a person's true, fixed, and permanent home where a person intends to remain permanently and indefinitely and to which, whenever absent, a person has the intention of returning. It requires that a person who was not a resident of Wisconsin take affirmative action to establish residency.

The WDVA can accept one or more documents as proof of taking an affirmative action to establish residency and then maintain that Wisconsin residency for 5 continuous years after entry into service. If you were already a resident of another state, simply living in or owning property in Wisconsin does not qualify as an affirmative act as a Wisconsin resident. Combinations of the following documents can be used to prove this residency; however, all 5 years must be covered with the submitted documents:

1. Signed copies of your State of Wisconsin income tax returns for a five-consecutive-year period after entry into active service.
2. Legible copy of a valid (unexpired) Wisconsin driver's license or I.D. Card issued after 2007 and issued five years ago or more.
3. WDMV Statement of Driver's License History (on official DMV letterhead) with listed point of contact; covering a license or licenses issued in 2007 or later.



4. Copies of Wisconsin resident hunting or fishing licenses for five consecutive years.
5. State/County/Municipal voting record that indicates you were registered to vote or voted in Wisconsin for five consecutive years.
6. Recognition of “Wisconsin resident status for tuition purposes” at a UW or Wisconsin Technical College System institution.
7. Similar recognition of resident status by a unit of Wisconsin state, county, or municipal government for five consecutive years.
8. WDVA 1035 (Income Tax Release Authorization) – allows WDVA to check for proof of filing income taxes as a Wisconsin resident with the Wisconsin Department of Revenue for the year(s) cited on the form.

CONTINUE HERE:

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

**Wisconsin Department of Veterans Affairs
Attn: VBRC-PTC Application
P.O. Box 7843
Madison, WI 53707**

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 Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit.

If you qualify, the WDVA will send you a certification of your eligibility.

If you are certified to be eligible by the WDVA, attach a photocopy of your property tax bill showing the amount paid during the year you are claiming the benefit and a photocopy of the certification received from the WDVA along with your Wisconsin income tax return and send these documents to the Wisconsin Department of Revenue. Do not send these important documents to WDVA. ***Note: Do not send in the original copy of your certification! Please keep this for your records in the event that you are audited. You do not need to send a copy of your certification in subsequent 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 taxes paid.

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 WDVA will inform you as to why you are unable to be certified and will provide you with options for submitting additional documentation.



Questions regarding veteran eligibility determinations can be directed to the WDVA by calling the toll-free number 1 800-Wis-Vets or (1-800-947-8387). All other questions should be directed to the Wisconsin Department of Revenue (608) 266-2486.

Statutory Citations

71.07(6e) VETERAN AND SURVIVING SPOUSES PROPERTY TAX CREDIT.

[Wisconsin Legislature: 71.07\(6e\)](#)



FORM COMPLETION CHECKLIST

To complete your request for certification, be sure you submit the following items to WDVA:

- ☐ **Completed Form WDVA 2097, Request for Certification for Wisconsin Veterans and Surviving Spouses Property Tax Credit.**
- ☐ **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)**
- ☐ **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).**
- ☐ **Proof that the veteran was a Wisconsin resident at time of entry (or reentry) into active service or proof that the veteran has been a Wisconsin resident for at least five consecutive years after entry into active service.**
- ☐ **Copy of the death certificate (if the veteran is deceased) and casualty report if veteran died while on active duty.**
- ☐ **Copy of your marriage certificate (if the veteran is deceased).**
- ☐ **Copies of other documentation when needed to prove residency.**
- ☐ **Power of Attorney (POA) documentation (if veteran is unable to sign form).**

Surviving Spouse's Request for "Tax Abatement Letter" from Federal VA Milwaukee Regional Office to Obtain the Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit

Veteran's Name: _____

VA File #: _____ **Social Security Number:** _____

I, _____ **[Print]** (Unremarried Surviving Spouse), am requesting a copy of the veteran's Rating Decision or other verification to determine eligibility for the Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit.

I am **mailing** this request to: **Department of Veterans Affairs, Attn: Milw Public Contact Team, P.O. Box 4444, Janesville, WI 53547-4444.**

Please provide the documentation described next to the checked box below:

☐ I am requesting this information as the unremarried surviving spouse of the veteran. I need to know whether the veteran was entitled to a schedular 100% evaluation or total evaluation based on Individual Unemployability (IU) under 38 USC 1114 or 38 USC 1134 at time of death. Entitlement to a temporary 100% evaluation under 38 CFR 4.28, 4.29, or 4.30 does NOT qualify under 38 USC 1114 or 38 USC 1134 and should not be included in the response.

Please include the following in your response:

1. Effective date veteran was first rated 100% or granted IU, **and**
2. Statement as to whether veteran held a rating of 100% or IU at time of death.

Or if the veteran was not entitled to a schedular 100% or IU evaluation under 38 USC 1114 or 38 USC 1134, **then,**

☐ I need a letter confirming that I, the surviving spouse of the above-named veteran, following the death of the veteran, began and continue to receive uninterrupted Dependency and Indemnity Compensation (DIC), as defined in 38 USC 101 (14), as well as the effective date of this award.

If I should become ineligible to receive DIC under 38 USC 101 (14) or if there is a change in my marital status, I am responsible for notifying the Wisconsin Department of Veterans Affairs and Wisconsin Department of Revenue.

Please send a copy to the agency or individual in the checked box below:

☐ Fax to Wisconsin Department of Veterans Affairs:
Attention "VBRC WI PTC" at (608) 267-0403.

☐ Surviving spouse at address below or

☐ My County Veterans Service Officer (CVSO)'s Office at address below.
CVSO Address:

Signature: _____ **Date Signed:** _____

Address: _____

Phone Number: _____ **Email address:** _____

Veteran's Request for "Tax Abatement Letter" from Federal VA Milwaukee Regional Office to Obtain the Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit

Veteran's Name: _____

VA File #: _____ **Social Security Number:** _____

The veteran listed above is **mailing** this request to: **Department of Veterans Affairs, Attn: Milw Public Contact Team, P.O. Box 4444, Janesville, WI 53547-4444.**

I am requesting a letter certifying whether I am currently or have been entitled to a scheduler 100% evaluation or total evaluation based on Individual Unemployability (IU) under 38 USC 1114 or 38 USC 1134. Entitlement to a temporary 100% evaluation under 38 CFR 4.28, 4.29, or 4.30 does NOT qualify under 38 USC 1114 or 38 USC 1134 and should not be included in the response.

Please include the following in your response:

1. Effective date veteran was first rated 100% or granted IU, **and**
2. Statement as to whether veteran currently holds a rating of 100% or IU, **and**
3. Statement as to whether veteran's 100% or IU rating is considered to be Permanent & Total.

If the veteran is not currently entitled to a 100% evaluation or IU, dates the veteran was previously entitled to these benefits.

If my Federal VA service-connected disability rating would be reduced from 100% scheduler or 100% under 38 USC 1114 or 38 USC 1134, I am responsible for notifying the Wisconsin Department of Veterans Affairs and Wisconsin Department of Revenue.

Please send a copy to the agency in the checked box below:

☐ Fax to Wisconsin Department of Veterans Affairs:
Attention "VBRC WI PTC" at (608) 267-0403.

☐ Veteran at address below or

☐ My County Veterans Service Officer (CVSO)'s Office at address below.
CVSO Address:

Signature: _____ **Date Signed:** _____

Address: _____

Phone Number: _____ **Email address:** _____



REQUEST FOR CERTIFICATION FOR WISCONSIN DISABLED VETERANS AND UNREMARRIED 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) certified death certificate (if the veteran is deceased); 3) certified marriage certificate (if the veteran is deceased); 4) Federal VA basic service-connected disability rating notification letter -or- form WDVA 2096 signed by as US Dept. of Veterans Affairs accredited representative; 5) Proof of Wisconsin residency at time of entry (or reentry) into active service or proof of at least five consecutive years of Wisconsin residency after entry into active service. Mail this application and the appropriate supporting documents to: Wisconsin Dept. of Veterans Affairs, Attn: Wisconsin Veterans Property Tax Credit, P.O. Box 7843, Madison, WI 53707-7843.

Requester Name (Print)

Date of Birth

Address

Social Security Number

City, State, Zip Code

Telephone Number

Email Address

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

☐ Veteran (myself)

OR

☐ Unremarried Surviving Spouse of 100% SCD
veteran

☐ Unremarried Surviving Spouse continuing to receive Federal VA Dependency and Indemnity Compensation
(DIC) as defined in **38 USC 101 (14)**.

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, including a change in disability rating or individual unemployability.

Signature

Date