

INSTRUCTIONS FOR COMPLETING THE SENIOR CITIZEN OR DISABLED PERSONS CABLE TV DISCOUNT APPLICATION

Name and address: Enter your name, spouse and/or co-tenant name, date of birth, telephone number, email, and mailing address. Check only the boxes that apply. Attach signed proof of disability.

Income: All gross income from whatever source of the claimant, his or her spouse and any co-tenants must be reported. The actual amount expended for attendant care and medical aid may be deducted from veterans and military benefits. Non-reimbursed nursing home, boarding home or adult family home expenses incurred by the claimant and his or her spouse may be deducted from the gross income. The non-reimbursed amounts paid for the care or treatment of the claimant and his or her spouse in the home may be deducted from gross income. **For additional information on calculating income see Instructions on the next page for completing Section 5 (Income).** In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels that are part of a necessary or appropriate in-home service; special needs furniture or 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 a nursing home. The person providing the care or treatment does not have to be specially licensed. Non-reimbursed prescription drug costs incurred by the claimant and his or her spouse may be deducted from income. Insurance premiums for Medicare under Title XVIII of the Social Security Act may be deducted from income.

- Indicate by marking the checkbox whether you file a tax return with the IRS
- Co-Tenant means a person who resides with the claimant and who jointly (owns) (rents) the residence

Eligibility Certification and Declaration: Please be sure to read this entire form before signing. This form may be signed by the applicant, by his/her attorney, by the holder of the (mortgage) (lease) (rent) or (contract), or by any authorized agent of the claimant.

Discount: For Subscribers who are aged 61 or older or who are permanently disable, provided they are the legal owner or lessee/tenant of their residence will be based the combined total disposable annual income as follows:

- \$30,000 or less as calculated and defined by Kitsap County Assessor's office for property tax exemption purposes(*as calculated and defined by Kitsap County Assessor's office for property tax exemption purposes*)
- 30% discount off of the Basic or the Basic port of Extended Basic when not discounted by inclusion in other promotional or programming package rates (at which time the promotional or programming package rate will apply)

**The City is responsible for certifying to the Operator that any such
Subscriber meets the above specified criteria**

Instructions for Completing Section 5 (Income) of the Application

Eligibility in this program is determined by the combined disposable income of the applicant during the assessment year. RCW 84.36.383 describes how to calculate combined disposable income. All income for the applicant, his/her spouse, and any co-tenants must be reported. Co-tenant means a person who resides with the claimant and who jointly owns the residence. **If you file a tax return with the IRS and your return included any deductions for the following items or if any of these items were not included in your adjusted gross income, they must be reported on your application for purposes of this exemption program:**

- Capital gains (cannot offset with losses)
- Dividends
- Interest on state and municipal bonds (non-taxable interest)
- Social Security benefits
- Pensions & Annuity Receipts
- Veterans benefits
- Railroad retirement benefits
- Military pay and benefits
- Amounts deducted for loss
- Amounts deducted for depreciation

Income Deductions

- 1) Capital gains you receive from the sale of your principal residence, IF the gain is reinvested in a replacement principal residence.
- 2) Insurance premiums for Medicare under Title XVIII of the Social Security Act may be deducted from income.
- 3) Non-reimbursed prescription drug expenses may be deducted from gross income.
- 4) Non-reimbursed nursing home, boarding home, or adult family home expenses incurred by the claimant, his/her spouse, or co-tenants, and
- 5) Non-reimbursed amounts paid for the care or treatment of the claimant, his/her spouse, or co-tenants in the home.

In-home care or assistance means medical treatment or care received in the home, including medical treatment, physical therapy, Meals on Wheels (or similar meal delivery service), and household and personal care, including assistance with preparing meals, getting dressed, eating, taking medications, or areas of personal hygiene; Also included are special needs, furniture and equipment, such as wheelchairs, hospital beds and oxygen.

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.

Exceptions

If the person claiming the exemption was retired for two months or more of the assessment year, the income is calculated by multiplying the average monthly income (during the months such person was retired) by twelve (12).

If the income of the applicant is reduced for two or more months of the assessment year because of death of their spouse, or when a substantial change in income occurs that will continue indefinitely, the income is calculated by multiplying the average monthly combined disposable income after the occurrences by twelve (12).

You may contact the County Assessor for assistance on reporting instructions.

Documentation

Documentation of all income receipts must be provided to the City Clerk. To the extent your return includes any of the following forms or

schedules, a copy must be included with your application:

- IRS Form 1040
- IRS Form 1040A
- IRS Form 1040EZ
- Schedule B – Interest & Ordinary Dividends
- Schedule C – Profit & Loss from Business (sole proprietorship)
- Schedule D – Capital Gains and Losses
- Schedule E – Supplemental Income & Losses
- Schedule F – Profit & Loss from Farming
- Form 4797 – Sales of Business Property
- Form 6252 - Installment Sale Income
- Form 8829 – Expenses for Business Use of your Home
- Social Security Statement (Generally SSA 1099)

The Following 1099's:

- 1099-B – Proceeds from Broker & Barter Exchange
- 1099-Div – Dividends & Distributions
- 1099-G – Unemployment Compensations, State & Local Income Tax Refunds, Agricultural Payments
- 1099-Int – Interest Income
- 1099-Misc – Contract Income, Rent & Royalty Payments, Prizes
- 1099-R – Distributions from Pensions, Annuities, IRA's Insurance Contracts, Profit Sharing Plans
- 1099-S – Proceeds from Real Estate Transactions
- RRB-1099 – Railroad Retirement Benefits
- SSA-1099 – Social Security Benefits

Non-IRS Filers: For applicants who do not file an IRS return, you must provide documentation of all income that would have been reported on a federal return by you, your spouse, or any co-owners living with you. Standard federal documents used by others to report income they paid out, including, but not limited to the following:

- 1) W-2's – Wage & Tax Statement
W-2G – Certain Gambling Winnings
- 2) 1099's
 - 1099B – Proceeds from Broker & Barter Exchange
 - 1099-Div – Dividends and Distributions

- 1099-G – Unemployment Compensations, State and Local Income Tax Refunds, Agricultural Payments
- 1099-Int - Interest Income
- 1099-Misc – Contract Income, Rent & Royalty Payments, Prizes
- 1099-R – Distributions from Pensions, Annuities, IRA's Insurance Contracts, Profit Sharing Plans
- 1099-S – Proceeds from Real Estate Transactions
- RRB-1099 – Railroad Retirement Benefits
- SSA-1099 – Social Security Benefits

Other types of payments may be found listed in the IRS Publication "*Instructions to Forms 1099, 1098, 5498, and W-2G*"

If you have income from other sources that you did not receive a W2 or 1099 for (e.g. tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.) or do not have any income reported to you on W2's or 1099's, a copy of all your monthly bank statements and a statement describing the type of income received and the dollar amounts of income that were not placed in the bank for the year the application is being filed must be submitted with your application.

Proof of Expenses:

You also need proof (e.g. invoices, bills or cancelled checks) for nursing home, boarding home, or adult family home care, in-home care, or prescription drugs purchased by you or your spouse, provided these amounts were not reimbursed by a government program or insurance. You can ask for a printout of prescription drug expenses from your pharmacy.