



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER

Ryan Rauschenberger, Commissioner

DISABLED VETERAN TAX BENEFIT PRESENTATION

GOVERNMENT SERVICES COMMITTEE

SENATOR SORVAAG, CHAIRMAN

April 2, 2014

Disabled Veteran Credit

Applicants available for credit

- Disabled Veteran of the United States armed forces with an armed forces service-connected disability of 50 percent or greater.
- Unremarried surviving spouse of a deceased qualifying veteran.
- Unremarried surviving spouse who is receiving Department of Veterans' Affairs dependency and indemnity compensation receives a 100 Percent exemption.

Applicant Statistics

The Tax Commissioner's Office queried fifty-three counties and thirteen of the largest cities. Sixty-one out of sixty-six responded. In 2012, there were 2,318 Disabled Veteran Credit applicants. Because not all 2013 application information is available, I estimated the number based on 2012 and the information provided by the counties. This estimation resulted in approximately 192 were unremarried surviving spouses, and of those unremarried surviving spouses, 48 applied as receiving dependency and indemnity compensation.