Parcel ID (Tax Map Key)

_____

In space above please enter the 12-digit Parcel ID.
For example: 210630150000

REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF BUDGET
AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

CLAIM FOR EXEMPTION

Hansen's Disease Sufferer (Sec. 8-10.7)
Blind, Deaf or Totally Disabled (Sec. 8-10.8)

This exemption is in addition to the regular home exemption.
To obtain the regular home exemption, you must file a claim on Form P-3.

PRINT OWNER/APPLICANT'S NAME	HOME PHONE	BUSINESS PHONE

SOCIAL SECURITY NUMBER	EMAIL ADDRESS

PROPERTY (PARCEL) ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS (IF DIFFERENT FROM ABOVE)	CITY	STATE	ZIP CODE

CERTIFICATION

I (we) certify that I own the home in accordance with Section 8-10.7 or Section 8-10.8, ROH, and the foregoing is true and correct to the best of my knowledge. I understand that any misstatement of facts may be grounds for disqualification. I also understand if I cease to qualify for such exemption, I must report to the assessor within 30 days this change if facts or status. Failure to report a change in facts or status will result in disqualification and penalties.

_____	_____	_____
SIGNATURE	PRINT NAME	DATE

Complete the claim form and deliver or mail (post office cancellation mark) the claim form with supporting documentation, on or before ***September 30th*** preceding the tax year for which you are claiming the exemption to either:

Real Property Assessment Division
842 Bethel Street, Basement
Honolulu, HI 96813
Telephone: (808) 768-3799

Real Property Assessment Division
1000 Uluohia Street #206
Kapolei, HI 96707
Telephone: (808) 768-3169

This claim cannot be filed by facsimile transmission. For a receipted copy, submit with a self addressed stamped envelope

FOR OFFICIAL USE ONLY

For Tax Year: _____ **N-172 Form Attached:** ☐ **Yes** ☐ **No** ☐ **Approved** ☐ **Disapproved**

Received By: _____ **Date Received (post office cancellation mark):** _____

Building #: _____ **Building Exemption %:** _____ **Building #:** _____ **Building Exemption %:** _____ **Land Exemption %:** _____

INSTRUCTIONS FOR FILING DISABILITY EXEMPTION FORMS

You can file for disability within all counties that you own property. Contact the Real Property Assessment Division for information.

1. File the IMPAIRED SIGHT, HEARING, OR TOTALLY DISABLED exemption form in duplicate.
2. Fill in the parcel ID for your property.
3. Print your name.
4. Print your address, complete with zip code.
5. SIGNATURE from the person claiming the disabled exemption.
6. DEADLINE, on or before SEPTEMBER 30 PRECEDING the tax year for which such exemption is claimed and the exemption will be effective for the next assessment year and tax year.
7. Include a SELF ADDRESSED STAMPED ENVELOPE to have your receipted copy returned to you.

MEDICAL FORM: ORIGINAL AND ONE COPY OF THE FORM TO THE STATE TAX OFFICE, GIVE REAL PROPERTY A PHOTOCOPY.

1. PHYSICIAN'S CERTIFIED REPORT* (form N-172 or N-857) must be COMPLETED AND CERTIFIED BY YOUR PHYSICIAN. Your physician determines whether you qualify for an IMPAIRED SIGHT, HEARING, or TOTALLY DISABLED exemption.

2. DEADLINE for the P-6 (DISABILITY EXEMPTION FORM) and CERTIFIED MEDICAL FORM in on or before SEPTEMBER 30 PRECEDING the tax year for which such exemption is claimed.

3. DISABILITY EXEMPTION can also be used if you file a HAWAII STATE INCOME TAX RETURN, REAL PROPERTY TAX RETURN OR HAVE A GENERAL EXCISE LICENSE.

*Note: The N-172 can be substituted with the N-857 to qualify for RPAD exemption. The State Department of Taxation accepts only the N-172 form for "impaired sight, hearing, or totally disability claims."

FORM
N-172
(REV. 2007)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person and Physician's Certification

If you are submitting Form N-172 in response to either an adjustment letter or a collection notice, please check here ➤ ☐

Part I Claim for tax exemption

INDIVIDUAL:

Name of Individual

Individual's Social Security No. Spouse's Social Security No.

Street Address of Individual

City, State & Postal/ZIP Code

who is (check applicable category)

☐ A person who is **blind** as defined in sec. 235-1, HRS,

☐ A person who is **deaf** as defined in sec. 235-1, HRS,

☐ A **person totally disabled** as defined in sec. 235-1, HRS,

CORPORATION, PARTNERSHIP, or L.L.C.:

Name of Corporation, Partnership, or L.L.C.

Federal Employer I.D. No.

Street Address

City, State & Postal/ZIP Code

all of whose shareholders, partners, or members are individuals who are (check all applicable categories)

☐ **Blind** as defined in sec. 235-1, HRS,

☐ **Deaf** as defined in sec. 235-1, HRS,

☐ **Person totally disabled** as defined in sec. 235-1, HRS,

hereby claim the benefits provided under the General Excise Tax and/or Income Tax Laws. (Check all applicable categories and provide the information requested. See separate instructions for the definitions of blind, deaf, and person totally disabled.)

☐ General Excise Tax (sections 237-17 and 237-24(13), HRS)

(a) General Excise Hawaii Tax I.D. No. **W** ___ ___ ___ ___ ___ ___ ___ ___ - ___ ___

(b) Doing Business As (DBA)_____

(c) Business Address_____

(d) Type of Business Activity_____

(e) Individual's Percentage of Ownership:_____; Spouse's percentage_____

☐ Income Tax (section 235-54, HRS) (for individuals only)

(a) Name on tax return (if joint, show both names)

_____

I declare, under the penalties set forth in section 231-36, HRS, that I have examined/understand the detail contents of this claim and to the best of my knowledge and belief, it is true, correct, and complete.

IN THE CASE OF A CORPORATION, PARTNERSHIP, OR L.L.C., THIS FORM MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

Taxpayer Signature (individual, corporate officer, partner or member, or duly authorized agent) Date

Title

NOTE: DISABILITY OR IMPAIRMENT MUST BE CERTIFIED BY LICENSED PHYSICIANS, OPTOMETRISTS, ETC., ON THE BACK OF THIS FORM.

Applicant's Name _____ Social Security Number _____

Part II Physician's or optometrist's certification. Complete only one section, even if applicant has multiple disabilities. **This form may be rejected if the appropriate section and the certification are not fully completed.** If Section A is completed, sign authorization for release of information located at the bottom of this page.

SECTION A — EYE EXAMINATION (Must be done by a qualified ophthalmologist or optometrist.)

1. Diagnosis _____
2. Vision 1) without corrective lenses: OD: _____ OS: _____ 2) with corrective lenses: OD: _____ OS:_____
3. Is this applicant's visual acuity 20/200 or worse in the better eye with corrective lenses? ☐ Yes ☐ No
4. Is the widest diameter of the field of vision less than 20 degrees? ☐ Yes ☐ No
5. Date first certifiable as legally "blind" (MM/DD/YYYY)_____
6. Should applicant be re-examined for tax purposes? ☐ Yes ☐ No If "Yes", when?_____

SECTION B — HEARING EXAMINATION (Must be done by a qualified otolaryngologist; i.e., Board-certified ear, nose & throat specialist, or a licensed audiologist.)

1. Diagnosis _____
2. Hearing loss (500-2000 Hertz) without aid: Right_____ Left_____ (Decibels ASA or ANSI 1969)
3. Is the applicant's average loss in speech frequencies (500-2000 Hertz) in the better ear, 82 Decibels ASA (or 92 Decibels ANSI 1969) or worse? ☐ Yes ☐ No
4. Date first certifiable as legally "deaf"(MM/DD/YYYY) _____
5. Should applicant be re-examined for tax purposes? ☐ Yes ☐ No If "Yes", when?_____

SECTION C — REPORT ON DISABILITY (Must be done by physicians as described in the definition for "person totally disabled" under section 235-1, Hawaii Revised Statutes.)

1. Diagnosis _____
2. Date individual came under your care _____ Date individual first disabled or unable to work _____
3. Is the individual totally disabled, either physically or mentally? ☐ Yes ☐ No
4. Is the disability permanent? (See "Person totally disabled" under Definitions in separate instructions.)
   ☐ Yes What is the effective date of disability? (MM/DD/YYYY) _____
   ☐ No When should individual be re-examined to determine extent of disability?(MM/DD/YYYY)_____
5. Is the individual able to engage in any substantial gainful business or occupation? (See "Person totally disabled" under Definitions in separate instructions.) ☐ Yes ☐ No
6. Pertinent symptoms or findings that preclude the individual's ability to engage in gainful work.

_____

CERTIFICATION BY PHYSICIAN, OPTOMETRIST, ETC.

I hereby certify that the above applicant conforms to the State definition of "Blind", "Deaf", or "Totally Disabled". Sign this certification only if the applicant meets the applicable definition.

Date of Certification	Signature of Certifying Professional
Professional License Number / Date License Expires	Print Name of Certifying Professional
State/Other Licensing Authority	Address of Certifying Professional

AUTHORIZATION FOR RELEASE OF INFORMATION BY BLIND APPLICANT

I hereby authorize the Department of Taxation, State of Hawaii, to release my name, social security number, address, information on my eye condition and certification of my legal blindness as stated on tax Form N-172, to Ho'opono Services for the Blind Branch, Department of Human Services, State of Hawaii. The purposes of sharing this information are to maintain a State register of persons who are legally blind as mandated by section 347-6, Hawaii Revised Statutes, and to apprise me of services available from Ho'opono Services for the Blind.

Print Full Name of Blind Applicant / Date	Address of Blind Applicant
Signature of Blind Applicant or witnessed X. If signed X used, two witnesses must sign	Social Security Number of Blind Applicant
Witness #1 - Signature, If X used.	Witness #2 - Signature, If X used.

STATE OF HAWAII — DEPARTMENT OF TAXATION

INSTRUCTIONS FOR FORM N-172

CLAIM FOR TAX EXEMPTION BY PERSON WITH IMPAIRED SIGHT
OR HEARING OR BY TOTALLY DISABLED PERSON
AND PHYSICIAN'S CERTIFICATION

GENERAL INSTRUCTIONS

Purpose of Form N-172 — Use Part I of Form N-172 to notify the Department of Taxation that you qualify to claim the special exemptions for persons with impaired sight or hearing or persons who are totally disabled. Part II of Form N-172 is used to certify blindness, deafness, or disability for tax purposes. Copies of Form N-172 should be retained by the taxpayer claiming the exemption and the physician, optometrist, etc., certifying the blindness, deafness, or disability. For real property tax purposes, contact the Real Property Assessment Division of the county in which the property is located.

Telephone Service for the Hearing Impaired — Telephone service for the hearing impaired (TDD/TTY) is available through the Oahu Taxpayer Services Branch at 808-587-1418 or toll-free at 1-800-887-8974.

Applicant's Social Security Number — The Internal Revenue Service (IRS) issues Individual Taxpayer Identification Numbers (ITINs) to certain aliens who are required to have a U. S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number. For Hawaii income tax purposes, the ITIN issued by the IRS for these individuals must be used as the individual's identification number.

Signatures Required — Form N-172 must be signed by both the taxpayer-claimant (on the front of the form) and by the certifying physician, optometrist, audiologist etc. (on the back of the form). Forms that are not signed are incomplete and will not be processed.

DEFINITIONS

'Blind' means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

* * *

'Deaf' means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is eighty-two decibels, A.S.A., or worse.

* * *

PLEASE NOTE: For purposes of impairment certification, a qualified ophthalmologist, optometrist, or otolaryngologist may be licensed to practice in any state or a commissioned medical officer in the armed forces. Hearing impairment may be certified by an audiologist licensed under chapter 468E, Hawaii Revised Statutes (HRS).

* * *

'Person totally disabled' means a person who is totally and permanently disabled, either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. (Section 235-1, HRS). The disability of a person claiming to be totally disabled must be certified to in a three step process. First, there must be a medical determination that the person is totally disabled, either physically or mentally. Second, the disability must be permanent. This means that at the time of certification the disability can be expected to result in

death or has lasted or can be expected to last for a continuous period of not less than 12 months. The 12 month requirement is inapplicable when the disability is determined to be a terminal state or where it does actually result in death. Third, there must be a determination that the permanent and total disability results in the person's inability to engage in any substantial gainful business or occupation. Substantial gainful business or occupation shall be determined by the measure of a totally and permanently disabled person's earned income. It shall be presumed that an individual whose earned income is greater than $30,000 for the taxable year is engaged in a substantial gainful business or occupation.

The disability shall be certified to by a physician licensed under chapter 453 or 460, or both, (2) a qualified out-of-state physician who is currently licensed to practice in the state in which the physician resides, or (3) a commissioned medical officer in the United States Army, Navy, Marine Corps, or Public Health Service, engaged in the discharge of one's official duty. Certification shall be on forms prescribed by the Department of Taxation. (Section 235-1, HRS). See Tax Information Releases No. 89-3 and 94-2 for more information.

Corporations, partnerships, or limited liability companies all of whose shareholders, partners, or members are blind, deaf, or totally disabled may also qualify for general excise tax benefits. The entity's information should be completed on each shareholder's, partner's, or member's certification form.

HOW AND WHERE TO FILE

Submit the original and one copy of Form N-172 to the Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259. Corporations, partnerships, or limited liability companies all of whose shareholders, partners, or members are blind, deaf, or totally disabled are to submit all Forms N-172 at one time.

If you are submitting Form N-172 in response to having received a Department of Taxation adjustment letter denying the disability exemption because no exemption is on file, please send a copy of the adjustment letter along with the Form N-172 to the address shown above.

TAX BENEFITS

For information on tax benefits provided under the General Excise Tax and/or Income Tax Laws, refer to Tax Information Release Nos. 89-3 and 94-2.