



ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

Senior Citizen Exemption for Persons Age 65 and Over
Section 196.075, Florida Statutes

DR-501SC
R. ~~xx/xx~~ 11/12
Rule 12D-16.002, F.A.C.
Effective ~~xx/xx~~ 11/12
Page 1 of 3

Application year 20__

This form is for use by property owners as a sworn statement of adjusted gross household income to qualify for the additional homestead exemption for property owners age 65 and older, with limited income. statement must be filed each year with the property appraiser by **March 1**. Initial Renewal*

When applying for the exemption for the first time, submit this completed statement, *Original Application for Homestead and Related Tax Exemption* (Form DR-501, incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code), and all required attachments with the county property appraiser on or before **March 1 of the current tax year**.

Parcel ID	Address
Applicant name	
Phone	

PART 1 List all persons living in the homestead on January 1 the year of exemption. Do not include renters or boarders				
Name of Household Member	Date of Birth	Filed IRS return?		Adjusted Gross Household Income
		Yes	No	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
Total adjusted gross household income for all household members				

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. *If you are renewing your exemption, you do not need to submit documents, unless the property appraiser asks. Contact your property appraiser's office for instructions.

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:	
<ul style="list-style-type: none"> IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, and Wage and Tax Statements (W-2 Forms). 	
PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:	
<ul style="list-style-type: none"> A copy of the prior year's Social Security Statement (SSA-1099), if applicable, An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and A Statement of Income from page 3 2 of this form. 	
PART 4 To establish you are age 65 or older on January 1 of the current tax year, submit one of the following:	
<ul style="list-style-type: none"> Certified copy of a birth certificate, Florida Drivers License or Identification Card, Permanent Resident Card, Marriage certificate, 	<ul style="list-style-type: none"> Certified school records, Certified census records, or Life insurance policy in effect longer than 2 years.

For prompt consideration, submit supporting documents by **May 1**. No further documentation will be accepted after **June 1**. If additional documents are required, the property appraiser will ask for them.

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S., of up to \$50,000 for persons age 65 years or older, the household income of all persons living must live in the home and have a cannot be more than the household adjusted gross income as defined below, that does not exceed the limitation for the tax year. The annual adjusted income limitation is available at <http://floridarevenue.com/property/documents/AdditionalHomesteadExemptions.pdf>.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	Income Statements	Earning Statements	
Form 1040 Form 1040-SR Form 1040A Form 1040EZ	Social security benefits Pension Interest or annuities Rental receipts	W-2 forms RRB-1042S SSA-1042S Partnership Income (1065)	Form 1099 Form 1099-A Form 1099-MISC RRB-1099 SSA-1099

~~For prompt consideration, submit income documentation before May 1 for all household members. No documentation can be accepted after June 1.~~

Supporting documentation will be destroyed after use, unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME			
Name			
Earned income		Social Security benefits*	
Investment income		Veterans Administration benefits	
Capital gains or (losses)		Income from retirement plans	
Interest income		Income from pensions	
Rents		Income from trust funds	
Royalties		Other** (specify):	
Dividends			
Annuities			
Total income for this household member			
Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member.			

***Social Security Benefits - Internal Revenue Service (IRS) Information**

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

****Other income**

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.