IOWA Property Tax

2015 Iowa Special Assessment Credit

Your Last Name	Your First Name	Your Social Security Number	Your Birth Date
Spouse's Last Name	Spouse's First Name	Spouse's Social Security Number	/ / Month Day Year
Street Address			
City, State, ZIP			

Were you 65 or older, or totally disabled and 18 or older, as of December 31, 2014? Yes ☐ No ☐

If "no", **STOP.** You do not qualify.

If less than 65 years old and totally disabled, include a current statement from Social Security or a letter from your doctor.

2014 Total Household Income for the Entire Year (For You and Your Spouse)

Read instructions before completing. **Use whole dollars only**

1. Wages, salaries, unemployment compensation, tips, etc. ..... ☐☐,☐☐☐.00
2. In-kind assistance for housing expenses. ..... ☐☐,☐☐☐.00
3. Title 19 benefits (excluding medical benefits)..... ☐☐,☐☐☐.00
4. Social Security income..... ☐☐,☐☐☐.00
5. Disability income..... ☐☐,☐☐☐.00
6. All pensions and annuities. ..... ☐☐,☐☐☐.00
7. Interest and dividend income. ..... ☐☐,☐☐☐.00
8. Profits from businesses and / or farming and capital gain.
   If less than zero, enter 0. ..... ☐☐,☐☐☐.00
9. Money received from others. ..... ☐☐,☐☐☐.00
10. Other income..... ☐☐,☐☐☐.00
11. Add amounts from lines 1 through 10..... ☐☐,☐☐☐.00
12. Medical and care expenses (Totally Disabled individuals only)..... ☐☐,☐☐☐.00

List the nature and amount of each expense.

_____

_____

13. Total household income (Subtract line 12 from line 11) ..... ☐☐,☐☐☐.00

(**Note:** If line 13 is more than $11,339, **STOP**. No credit is allowed.)

I declare under penalty of perjury that I have reviewed this claim and to the best of my knowledge and belief, it is true, correct, and complete.

Your Signature: _____ Date: _____ Telephone Number:(____)_____

This claim must be filed or mailed to your county treasurer on or before September 30, 2015.

For Use by County Treasurer Only

Installment Number:_____ Annual Special Assessment Payment:_____

State Reimbursement: _____

Instructions

Who is Eligible?

Total household income was not more than $11,339 and:

- 65 years of age or older by December 31, 2014, or
- Totally disabled and 18 years of age or older by December 31, 2014.

Note: Household income includes your income and your spouse's income, if living together, and monetary contributions received from other persons living with you. If you and your spouse are not living together, each may file a separate claim.

Line 1: Wages, salaries, unemployment compensation, tips, etc. - Enter the total wages, salaries, unemployment compensation, tips, bonuses, and commissions received.

Line 2: In-kind assistance - Enter any portion of your housing expenses, including utilities that were paid for you. Do not include Federal Energy Assistance.

Line 3: Title 19 benefits - Enter your Title 19 benefits received for housing expenses. Do not include medical benefits.

Line 4: Social Security income - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld.

Line 5: Disability income - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

Line 6: All pensions and annuities - Enter the total received from pensions and annuities. Include retirement pay for military service, even if not reportable for income tax purposes.

Line 7: Interest and dividend income - Enter taxable interest income, plus all interest income from federal, state, and municipal securities.

Enter taxable dividends and distributions received. Include cash dividends and dividends paid in the form of merchandise or other property. Report at fair market value.

Line 8: Profit from business and/or farming and capital gain - Enter profit from business and/or farming, and any gain received from the sale or exchange of capital assets. Capital losses are limited to the same amount that you are allowed to report for income tax purposes. Any loss must be offset against gain, and a net loss must be reported as zero.

Line 9: Monetary contributions - Enter money received from others. Do not include goods and services received.

Line 10: Other income - Enter total income received from the following sources:

a. Child support and alimony payments.

b. Welfare payments. Report FIP, children's SSI, and all other welfare program cash payments. Do not include foster grandparents' stipends or non-cash government assistance (ex: food, clothing, food stamps, medical supplies, etc.)

c. Insurance income not reported elsewhere.

d. Gambling, and all other income, not reported elsewhere.

Line 12: Medical and care expenses - Enter all medical and necessary care expenses paid during the year which were related to your disability. These are the same as you are allowed to deduct for federal income tax.

Do not enter an amount on line 12 unless you are totally disabled and incurred medical or care expenses attributable to your disability.

Line 13: Total household income - Subtract line 12 from line 11. If more than $11,339, no credit is allowed.

Due date:

This claim must be filed with your county treasurer on or before September 30, 2015.

Assistance:

Location of your county treasurer can be found at the Tax and Tags website (www.iowataxandtags.gov).

For information about your Social Security benefits go to the Social Security Administration website (www.socialsecurity.gov/myaccount/).