



Instructions

WHO IS ELIGIBLE:

You are eligible to claim a reduced tax rate if your 2013 household income was less than \$21,698 and you were 23 years of age or older as of December 31, 2013. Household income includes income of the claimant and their spouse, if living together, and monetary contributions received from other persons living with the claimant. If the claimant and 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. If you are living with your spouse, include the total amounts received by both you and your spouse.

Line 2: In-kind assistance - Enter any portion of your housing expenses including utilities that were paid for you. Do not enter 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, 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 and 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: Actual money received - 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 (food, clothing, food stamps, medical supplies, etc.)
- (c) Insurance income not reported elsewhere.
- (d) Gambling, and all other income not reported elsewhere.

Line 11: Total household income - Add lines 1 through 10. Enter total here.

For Assistance:
Contact your county treasurer.
Contact information can be found
at www.iowaTreasurers.org and
www.iowaTaxAndTags.gov

Return to:
Your county treasurer on or before June 1, 2014.
The treasurer may extend the filing deadline to
September 30, 2014,
or the Director of Revenue may extend the filing
deadline to December 31, 2014.