



Sworn Statement of Adjusted Gross Income of Household and Return
Senior Citizen Exemption For Persons Age 65 and Over

DR 501SC
R. 02/08

Section 196.075 (4)(d), Florida Statutes

Application Year
[] INITIAL
[] RENEWAL

This statement and return must be completed annually and signed by applicants for the Exemption for Persons 65 and over, Section 196.075, Florida Statutes. This statement and return must be filed with the property appraiser on or before March 1st.

Folio:
Name:
Address:

Part A: Names of all persons residing in housing unit comprising homestead (excluding renters and boarders) for which exemption is requested. Complete for all members living in your household. (For additional parties please attach a separate sheet.)

Table with 5 columns: Name, Date of Birth, Social Security Number, Does Person File Federal Income Tax Return?, Adjusted Gross Income*

Total Adjusted Gross Income for all Household members \$

*NOTE: If a person does not file an IRS return, he/she must complete and attach Part E of this form.

*Part B:

[] No, I (we) do not file a Federal Income Tax Return Form 1040. I (we) agree to submit Social Security Statement (SSA 1099) before June 1; and I (we) attach IRS Form 4506, Request for Copy or Transcript of Tax Form, to prove household members are not required to file tax return with IRS. Complete Part E, Statement of Income, for all members living in your household. (Attach additional sheet for each household member.)

*Part C:

[] Yes, I (we) file Federal Income Tax Return Form 1040 series. I (we) agree to submit a copy of Form 1040 or Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, if applicable, and the Wage and Tax Statement (W-2 Form) for review by the Property Appraiser. Attach prior year federal income tax return(s) and Wage and Tax Statement(s) (W-2) for all persons listed above. Prior year's IRS 1040 Form or Form 4868 should be submitted by May 1 for prompt consideration and no further documentation will be accepted after June 1.

Part D:

I hereby authorize the Property Appraiser's Office to obtain information from utility companies and other sources necessary to determine my continuing eligibility for the exemption(s) applied for. NOTE: If all information is not received by June 1st, your application will not be processed.

I hereby certify that I am at least 65 years of age as of January 1 of the year for which this exemption is applied (attach proof of age) and that the total prior year adjusted gross income of all persons living in the household on January 1 of the year for which this exemption is applied does not exceed the adjusted gross income as defined in s. 62 of the United States Internal Revenue Code. You must contact your county property appraiser to obtain the maximum household adjusted gross income amount. This amount is subject to change each year.

I hereby make application for the exemptions indicated and affirm that I do qualify for same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described above. I understand that section 196.131(2), Florida Statutes, provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000 or both. Further, under penalties of perjury, I declare that I have read the foregoing application and Statement of Adjusted Gross Income and the facts in it are true and correct.

Applicant's Signature

Phone Number

Date

*Supporting documentation is not required to be submitted if you are filing for renewal of the additional homestead exemption, unless requested by the Property Appraiser. Before filing for renewal, contact the Property Appraiser's office for instructions.

Part E:

Worksheet for persons who have not filed IRS Form 1040.

NOTE: If a person's income is below the filing thresholds for the IRS and the person does not file an income tax return, list the person's gross income in this part. If a person intends to take deductions from gross income, file Form 1040 and complete part C; enter adjusted gross income in part A. Complete additional Part E of form for each person who does not file income tax return.

| | | | |
|---|----------|----------------------------------|----------|
| Earned Income | \$ _____ | Veterans Administration Benefits | \$ _____ |
| Investment Income | \$ _____ | Income from Retirement Plans | \$ _____ |
| Capital Gains or (Losses) | \$ _____ | Income from Pensions | \$ _____ |
| Interest Income | \$ _____ | Income from Trust Funds | \$ _____ |
| Rents | \$ _____ | Other (specify) | \$ _____ |
| Royalties | \$ _____ | | |
| Dividends | \$ _____ | | |
| Annuities | \$ _____ | | |
| Social Security Benefits* | \$ _____ | | |
| Total Income for this Household Member Who does not File a Federal Income Tax Return | | | \$ _____ |

Instructions:

In order to qualify for an additional homestead exemption of up \$50,000 for persons age 65 years or older, the "Household Income" (cumulative "adjusted gross income") of all persons living in the home cannot exceed the maximum household adjusted gross income. (See definition (b) below or reverse side.) This exemption applies only to the property taxes levied by the taxing authority granting the exemption.

Definitions: Section 196.075, Florida Statutes. Additional homestead exemption for persons 65 and older. -- As used on this application, the terms:

(a) "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.

(b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States 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 includes, rental receipts, pension statements, annuity statements, income statements, interest statements, and any Wage and Earnings Statements; Form W series forms, Form 1099 series forms, Form 1042 series forms, Form 1065 series forms, Social Security Benefits Worksheets, etc., and/or Form 4506, or any other documentation supporting the applicant's household income.) **NOTE: Income documentation of all persons living in the household should be submitted before May 1 for prompt consideration. No documentation can be accepted after June 1. Supporting documentation will be destroyed upon determination of eligibility unless the applicant requests return of the documentation.**

According to the I.R.S., a person cannot file Form 1040EZ if he/she has taxable social security benefits, and the person must file either Form 1040 or Form 1040A. *If you have social security benefits, according to I.R.S. they are not automatically included in adjusted gross income. If your gross income is below the filing thresholds for federal income tax, consult I.R.S. to verify that no portion of Social Security income is included in adjusted gross income to meet the current Florida limit on adjusted gross income as factored for cost of living.

If your combined benefits and other income exceed other applicable thresholds, some portions of your Social Security income may be taxable. Consult I.R.S. for portions of Social Security income that may be taxable based on current formulas.

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

NOTE: Disclosure of your social security number is not mandatory in order to receive this exemption if it was provided to the property appraiser to receive the regular homestead exemption. Disclosure of your social security number is mandatory for the regular homestead exemption. It is required by section 196.011(1), Florida Statutes. If you have not already provided your social security number to the property appraiser it should be provided now. The social security number will be used to verify taxpayer identity information and homestead exemption information submitted to property appraisers.



Morgan B. Gilreath, Jr., M.A., A.S.A., C.F.A.
Property Appraiser

**Written Statement Regarding the Collection
and Use of Social Security Numbers**

This statement is being provided to you pursuant to Section 119.071(5)(a)2 and 3, Florida Statutes (2007).

The Volusia County Property Appraiser's Office is required by section 196.011(1)(b), Florida Statutes (2007), and Florida Administrative Code Rule 12D-7.001(4), to collect on each new application for exemption under sections 196.031, 196.081, 196.091, 196.101 and 196.202, Florida Statutes (2007), the social security number of the applicant and his or her spouse, if any.

Social security numbers are unique numeric identifiers that are used by this office to identify, verify, track and search information in conjunction with determining an applicant's entitlement to exemption. This office furnishes the social security numbers to the Florida Department of Revenue, which uses them in connection with oversight of the tax laws.