FLORIDA DEPARTMENT OF REVENUE

HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

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

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.

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? Yes	Filed IRS return? No	Adjusted Gross Household Income
		☐	☐	
		☐	☐	
		☐	☐	
		☐	☐	
		☐	☐	
Total adjusted gross household income for all household members				$ 0.00

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. 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:

- 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:

- 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 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:

- Certified copy of a birth certificate,
- Florida Drivers License or Identification Card,
- Permanent Resident Card,
- Marriage certificate,
- Certified school records,
- Certified census records, or
- Life insurance policy in effect longer than 2 years.

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross household income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income under section 196.075, F.S. ($20,000 adjusted annually starting in 2001 by percentage change in the average cost-of-living index.) The annual adjusted income limitation for persons 65 and older is available on the Department's website at floridarevenue.com/property/Pages/DataPortal.aspx.

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. I understand that under s. 196.075(5), F.S., each year I must notify the property appraiser by May 1 if my household income exceeds the most recent income limitation. Under s. 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment up to 1 year or a fine up to $5,000 or both.

Florida law requires property appraisers to determine whether an additional homestead exemption may be granted. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the additional homestead exemption requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Under penalties of perjury, I declare that I have read the foregoing Household Income Sworn Statement and Return and the facts stated in it are true.

	_____	_____
Signature	Print name	Date

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., persons age 65 years or older, must live in the home and have a household 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	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

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 $ 0.00			
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.