

Complete the following personal information:

Your name: _____ Spouse name: _____
 Your Social Security Number: _____ Spouse Social Security Number: _____
 Your birth date (MM/DD/YYYY): _____ Spouse birth date (MM/DD/YYYY): _____
 Address: _____ City: _____
 State: _____ ZIP: _____ Phone: _____

Were you age 65 or older, or totally disabled and age 18 or older, as of December 31, 2023?Yes No

If "No," stop. No credit is allowed.

If you are under age 65 and totally disabled, you must include proof of disability. Provide proof of disability such as a current statement from Social Security Administration, Veterans Administration, your doctor, or Form SSA-1099.

2023 Total household income for the entire year
Read instructions before completing

Use whole dollars only

1. Iowa taxable income (see instructions)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
2. In-kind assistance for housing expenses	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
3. Title 19 benefits (excluding medical benefits)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
4. Social Security income.....	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
5. Disability income and workers' compensation.....	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
6. All retirement income	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
7. Interest income from federal, state, or local government	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
8. Capital gains and income from a farm tenancy agreement	
If less than zero, enter 0	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
9. Money received from others living with you	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
10. Other income	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
11. Add amounts from lines 1 through 10	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
12. Medical and care expenses (totally disabled individuals only)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
13. Total household income (Subtract line 12 from line 11)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

(If line 13 is more than \$13,048, stop. No credit is allowed.)

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: _____ Date: _____

This claim must be filed or mailed to your county treasurer on or before September 30, 2024.

2024 Iowa Special Assessment Property Tax Credit Instructions

Who is eligible?

Total household income was not more than \$13,048 and:

- Age 65 or older by December 31, 2023, or
- Totally disabled and age 18 or older by December 31, 2023.

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: Iowa taxable income - Enter the amount of Iowa taxable income from your state individual income tax return (IA 1040, Step 4, Line 4). If you did not file a 2023 IA 1040, enter the amount of your wages, salaries, unemployment compensation, tips, bonuses, commissions, dividends, distributions, or any profit from a business. If you are not required to file an IA 1040 for the 2023 tax year because you are below the income threshold, enter zero. If you live with your spouse, include their income.

Lines 2-10: Any amounts entered on these lines shall be amounts not already included in line 1.

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. Do not include child insurance benefits received by a member of your household.

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

Line 6: All retirement income - Enter the total amount received from a governmental or other pension or retirement plan, including defined benefit or defined contribution plans; annuities; individual retirement accounts; plans maintained or contributed to by an employer, or maintained and contributed to by a self-employed person as an employer; and deferred compensation plans or any earnings attributable to the

deferred compensation plan. Include retirement pay for military service, even if not reportable for income tax purposes.

Line 7: Interest income from federal, state, or local governments - Enter interest income from federal, state, and local governments.

Line 8: Capital gains and income from a farm tenancy agreement - Enter any capital gain received from the sale or exchange of capital assets that is not already included in line 1. 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. Enter the amount of income from a farm tenancy agreement covering real property that is not already included in line 1.

Line 9: Money received from others living with you - Enter money received from others living with you. Do not include goods and services received.

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

- Child support and alimony payments.
- Welfare payments. Include Family Investment Program (FIP), children's Supplemental Security Income (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.).
- Insurance income not reported elsewhere.
- 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 \$13,048, no credit is allowed.

Additional information:

The location of your county treasurer can be found at the Iowa Treasurers website: iowatreasurers.org. For information about your Social Security benefits, go to the Social Security Administration website: ssa.gov/myaccount.

For use by County Treasurer only

Installment number: _____ Annual special assessment payment: _____

State reimbursement: _____