



# APPLICATION FOR COUNTY OPTION CIRCUIT BREAKER CREDIT

State Form 57323 (R2 / 12-24)

Prescribed by the Department of Local Government Finance

FOR COUNTY USE ONLY			
ORDINANCE #	COUNTY	TOWNSHIP	YEAR

Information contained in this document is CONFIDENTIAL pursuant to IC 6-1.1-35-9.

**INSTRUCTIONS:** To be filed in person or by mail with the county auditor of the county where the property is located.

**Filing Date:** Form must be completed, signed, and filed with the county auditor or postmarked by January 15 of the calendar year in which the property taxes are first due and payable.

See the reverse side for additional instructions and qualifications.

Name of Applicant		Telephone Number (     )	Email Address	
If Name on Record is Different than Applicant, Indicate Below				
Did Applicant Receive the Homestead Deduction in the Immediately Preceding Year? <input type="checkbox"/> Yes <input type="checkbox"/> No		Will Applicant Receive the Homestead Deduction this Year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Address of Homestead Property (number and street, city, state, and ZIP code)			Parcel Number	
Taxing District	Key Number / Legal Description		Is the Property: <input type="checkbox"/> Real Property <input type="checkbox"/> Mobile Home	
Has Applicant Resided in the Homestead for Ten (10) Years or More? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date Applicant Started Residing at the Homestead		
Is the Applicant Fifty Five (55) Years of Age or Older on December 31 of the Year Prior to the Year the Credit is Being Claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No			Applicant's Date of Birth (month, day, year)	
<b>Adjusted Gross Income (AGI) of applicant, applicant and spouse, or applicant and joint tenants or tenants in common, as applicable</b> (For County Option Circuit Breaker Credit, AGI may not exceed: (1) the amount identified in the ordinance adopted by the county for individuals who filed a single return; or (2) the amount identified in the ordinance adopted by the county for individuals who filed a joint return.  <b>See reverse for details.</b>		<b>Source of Income</b>		<b>Amount of Income</b>
				\$
				\$
				\$
		<b>TOTAL</b>		\$
Have You Filed for the Over 65 Circuit Breaker Credit? <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, What County?		
Have You Filed for Deduction in Any Other County? <input type="checkbox"/> Yes <input type="checkbox"/> No		If Yes, What County?		
<b>I/We certify under penalty of perjury that the above and the foregoing information is true and correct.</b>				
Signature of Applicant			Date (month, day, year)	
Address of Applicant (number and street, city, state, and ZIP code)				
Signature of Authorized Representative			Date (month, day, year)	
Address of Authorized Representative (number and street, city, state, and ZIP code)				
Signature of County Auditor			Date (month, day, year)	

## INSTRUCTIONS AND QUALIFICATIONS

### GENERAL INSTRUCTIONS

- Applicants must be residents of the State of Indiana.
- Applications must be filed during the periods specified. Once the application is in effect, no other filing is necessary unless there is a change in the status of the property or applicant that would affect the deduction.
- This application may be filed in person or by mail. If mailed, the mailing must be postmarked before the last day of filing.
- Any person who willfully makes a false statement of the facts in applying for this deduction is guilty of the crime of perjury and on the conviction thereof will be punished in the manner provided by law.
- Applicant may only claim the County Option Circuit Breaker Credit or the Over 65 Circuit Breaker Credit, but not both.

### BENEFITS

- For the County Option Circuit Breaker Credit, the county ordinance establishing the neighborhood enhancement district will include the circuit breaker tax credit percentage. The percentage must be at least two percent (2%) but not more than five percent (5%).

### ELIGIBILITY

- The applicant's property must be located in the geographic territory designated by the county in the neighborhood enhancement district establishing the ordinance.
- Applicants must have received the Homestead Deduction under IC 6-1.1-12-37 for their homestead property in the immediately preceding calendar year (or must have been married at the time of death to a deceased spouse who qualified for the Homestead Deduction for the applicant's homestead property in the immediately preceding calendar year), and the applicant must receive the Homestead Deduction for the same homestead property in the current calendar year.
- Applicants must have lived in the homestead property for at least ten (10) years on or before December 31 of the calendar year immediately preceding the current calendar year.
- Applicants must be fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed.
- For the County Option Circuit Breaker Credit, the applicant (either an individual who filed a single return or an individual who filed a joint income tax return) must have an adjusted gross income amount that does not exceed the amount specified by the applicable county ordinance. The Department of Local Government Finance will post the applicable county ordinances on the Department's website at: <https://www.in.gov/dlqf>.