



# APPLICATION FOR SENIOR CITIZEN PROPERTY TAX BENEFITS

State Form 43708 (R20 / 5-26)

Prescribed by the Department of Local Government Finance

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 reverse side for additional instructions and qualifications.

Type of Benefit Requested (Please check all that apply)			
<input type="checkbox"/> Over 65 Credit		<input type="checkbox"/> Over 65 Circuit Breaker Credit	
Name of Applicant (owner or contract buyer)	Telephone Number (     )	Email Address	
Is Applicant the Sole Legal or Equitable Owner? <input type="checkbox"/> Yes <input type="checkbox"/> No	If No, What is Applicant's Exact Share or Interest?	If Owned with Joint Tenant or Tenant in Common, Indicate with Whom	
If Name on Record is Different than Applicant, Indicate Below		Do All Joint Tenants or Tenants in Common Reside on the Property? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Name of Contract Seller		Has Applicant Owned or Bought the Property Under Recorded Contract for at Least One (1) Year before Claiming Credit? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Address of Contract Seller (number and street, city, state, and ZIP code)		Is the Property in Question: <input type="checkbox"/> Real Property <input type="checkbox"/> Mobile Home (IC 6-1.1-7)	
Taxing District	Key Number / Legal Description	Record Number	Page Number
Does Applicant reside on the real property, mobile home, or manufactured home?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Did Applicant qualify for the homestead standard deduction in the preceding year (or was applicant married at the time of death to a deceased spouse who qualified for a homestead standard deduction for the individual's homestead property in the immediately preceding calendar year) and does Applicant qualify for the homestead standard deduction in the current year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the Applicant 65 Years of Age or More on December 31 of the Year Prior to the Year Taxes are First Due & Payable?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Applicant's Date of Birth (month, day, year)		If Filed by a Surviving, Unmarried Spouse, What Was the Spouse's Age at the Time of Death?	
<b>Adjusted Gross Income (AGI) of applicant, applicant and spouse, or applicant and joint tenants or tenants in common, as applicable</b> (For Over 65 Credit, AGI may not exceed: (1) \$60,000 for individuals who filed a single return; (2) \$70,000 for individuals who filed a joint return; or (3) \$70,000 for individuals and all others that share ownership as joint tenants or tenants in common. For the Over 65 Circuit Breaker Credit, AGI may not exceed: (1) \$60,000 for individuals who filed a single return; or (2) \$70,000 for individuals who filed a joint return with the individual's spouse.) [Beginning with Pay 27, income amounts for the Circuit Breaker Credit are annually adjusted.] See reverse for details.	<b>Source of Income</b>		<b>Amount of Income</b>
			\$
			\$
	<b>TOTAL</b>		\$
I/We certify under penalty of perjury that the above and foregoing information is true and correct.			
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)	

**DISTRIBUTION:** Original – County Auditor; File-Stamped Copy – Taxpayer

## INSTRUCTIONS AND QUALIFICATIONS

### GENERAL INSTRUCTIONS

- Applications must be filed during the specified periods. 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 applicable credit.
- This application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day of filing.
- Any person who willfully makes a false statement of the facts in applying for these credits is guilty of the crime of perjury and on the conviction thereof will be punished in the manner provided by law.
- Being absent from the property while in a nursing home or hospital will not prevent a person from receiving these benefits.
- The applicant must have been the owner or contract buyer of the property for at least one year prior to claiming the credit and must own the property or is buying the property under contract on the date the credit is claimed. The contract must be recorded and provide that the applicant is to pay the property taxes.

### BENEFITS

- For the Over 65 Credit, the credit amount equals \$150. However, where an applicant owns or is buying the property with joint tenants or tenants in common and not all the tenants are at least sixty-five (65) years of age, the credit is to be reduced by a fraction. The numerator of the fraction is the number of tenants who are not sixty-five (65) years of age, and the denominator is the total number of tenants. This reduction does not apply if the property is owned only by the applicant and the applicant's spouse.
- For the Over 65 Circuit Breaker Credit, the credit equals the tax liability minus the product of tax liability for the preceding year multiplied by 1.02.

### ELIGIBILITY

- For the Over 65 Credit, Adjusted Gross Income (AGI) for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable may not exceed: (1) \$60,000 for individuals who filed a single return; (2) \$70,000 for individuals who filed a joint return; or (3) \$70,000 for individuals and all others that share ownership as joint tenants or tenants in common. For the Over 65 Circuit Breaker Credit, the Adjusted Gross Income (AGI) for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable may not exceed: (1) \$60,000 for individuals who filed a single return; or (2) \$70,000 for individuals who filed a joint return with the individual's spouse. (E.g., to receive either credit for Pay 26, the individual's 2024 AGI must have been below the applicable threshold.)
- Income amounts for the Over 65 Circuit Breaker Credit are adjusted annually by an amount equal to the percentage cost of living increase applied for Social Security benefits for the immediately preceding calendar year. The income threshold adjustment for the applicable year can be located at: <https://www.in.gov/dlqf/deductions-and-credits>.
- Applicants must be at least sixty-five (65) years of age on or before December 31 of the year preceding the year in which the credit is claimed. For the Over 65 Credit, the applicant may be a surviving, un-remarried spouse, at least sixty (60) years of age on or before December 31 of the year preceding the year in which the credit is claimed, provided the decedent was at least 65 years of age at the time of death. The surviving spouse must otherwise satisfy the eligibility requirements for the credit.
- For the Over 65 Credit, applicant must reside on the real property, mobile home, or manufactured home. For the Over 65 Circuit Breaker Credit, applicant must have qualified for the homestead standard deduction in the preceding calendar year (or was married at the time of death to a deceased spouse who qualified for a homestead standard deduction for the individual's homestead property in the immediately preceding calendar year) and must qualify for the homestead standard deduction for the same homestead property in the current year.