



FORM SC-40 Revised 6-96 SF 44404

Unified Tax Credit for the Elderly

Married Claimants Must File Jointly

DO NOT WRITE ABOVE

Tax Year: 1996

Personal information fields: Your First Name, Middle Initial, Last Name, Spouse's First Name, Middle Initial, Last Name, Present Address, City or Town, State, Zip Code, Taxpayer Social Security Number, Spouse's Social Security Number, and date of death fields.

Only File One Form One Time a Year.

- 1. Your age as of December 31, 1996 [ ] Spouse's age as of December 31, 1996 [ ]
2. Were you a resident of Indiana for six months or more during 1996? Yes [ ] No [ ]
3. Was your spouse a resident of Indiana for six months or more during 1996? Yes [ ] No [ ]

Determine Your Total Income

Income such as social security, veteran's pensions and benefits, and life insurance proceeds should not be entered on this form. Enter all other income received by you and your spouse during the tax year. Complete all spaces. If you had no income from any of the sources listed below, leave those lines blank.

Income lines A through F: A. Wages, salaries, tips and commissions; B. Dividend and interest income; C. Net gain or loss from rental income, business income, etc; D. Pensions or annuities; E. Total income; F. Refund Claimed.

Signatures (Read carefully before signing and dating this form).

Under penalty of perjury, I (we) have examined this return and to the best of my (our) knowledge and belief, it is true, complete, and correct and that I am (we are) not required to file an Indiana income tax return.

I authorize the Department to discuss my return with my tax preparer. Yes [ ] No [ ]

Signature and date lines for Taxpayer and Spouse, and Daytime Telephone Number fields.

Paid Preparer's Information

Preparer's information fields: Preparer's Name, Preparer's FID or SSN Number, Federal Identification Number, Social Security Number, Street Address, City, State, Zip + 4, Preparer's Signature, and Date.

**Who May Claim the Unified Tax Credit for the Elderly?**

- People who were 65 years old on or before December 31, 1996.
- People who have been residents of Indiana for at least six months during 1996.
- A single taxpayer, over 65, and with income under \$2000, file Form SC-40.
- You and your spouse, if filing a joint return and only one of you is over 65, and your joint income is under \$3000, file Form SC-40.
- You and your spouse, if filing a joint return, are both over 65 and your joint income is under \$4000, file Form SC-40.
- You and your spouse if both over 65 and whose income is over \$4000 but less than \$10,000, must file Form IT-40 or IT-40PNR to claim the credit. **Only file one form.**
- A surviving spouse may file a joint return and claim the credit of the deceased spouse if he/she died after January 1, 1996.

**Who Cannot Claim the Unified Tax Credit for the Elderly?**

- If you were younger than 65 years of age by December 31, 1996.
- If you were not a resident of Indiana at least six months during 1996.
- If you were in a state or federal prison for 180 days or more during 1996.
- If you're anyone other than a surviving spouse of a deceased person you **can't** take this credit.

**Important Checklist**

- If the name, address and/or social security number on the printed label is incorrect, fill out a new form completely with the correct information. Also enter date of death (month/day/96), if it applies, in the space provided.
- Complete Lines 1, 2, 3, and A through E to determine your total income.
- Find the correct amount of refund from the table below and enter on the front, in the **refund claimed** box.
- Sign bottom of the return . **Your refund will not be issued unless the entire form is completed.**
- **File this form by June 30, 1997 to be eligible for this credit. Please allow 12 weeks before asking about your refund.**



Mail  
To:

**Elderly Credit  
Indiana Dept. of Revenue  
P.O. Box 6103  
Indianapolis, IN 46206-6103**

Find your refund from the table below. Enter on Line F on front page.					
Single or Widowed 65 or Older		Married with only one person 65 or Older		Married with both persons 65 or Older	
<u>Your Refund</u>		<u>Your Refund</u>		<u>Your Refund</u>	
<u>If Line E is:</u>	<u>Amount is:</u>	<u>If Line E is:</u>	<u>Amount is:</u>	<u>If Line E is:</u>	<u>Amount is:</u>
0-\$999.99 .....	\$100.00	0-\$999.99 .....	\$100.00	0-\$999.99 .....	\$140.00
\$1000-\$1999.99 .....	\$50.00	\$1000-\$2999.99 .....	\$50.00	\$1000-\$2999.99 .....	\$90.00
\$2000 or Over... You must file Form IT-40 or IT-40PNR		\$3000 or Over... You must file Form IT-40 or IT-40PNR		\$3000-\$3999.99 .....	\$80.00
				\$4000 or Over... You must file Form IT-40 or IT-40PNR	