

FORM
SC-40Revised 10-97
SF 44404

Unified Tax Credit for the Elderly

Married Claimants Must File Jointly

Tax Year: 1997**You Must File This Form by June 30, 1998****Do Not Write Above**

Your First Name, Middle Initial, Last Name		Your Social Security Number	
Spouse's First Name, Middle Initial, Last Name		Spouse's Social Security Number	
Present Address (Number and street or rural route)		City or Town	
State	Zip Code	If Taxpayer died during 1997, enter date of death ____/____/1997	If Spouse died during 1997, enter date of death ____/____/1997

1. Your age as of December 31, 1997 _____ Spouse's age as of December 31, 1997 _____

2. Were you a resident of Indiana for six months or more during 1997? Yes ☐ No ☐3. Was your spouse a resident of Indiana for six months or more during 1997? Yes ☐ No ☐

Determine Your 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, place a zero (-0-) in the space provided.

A. Wages, salaries, tips and commissions	A		
B. Dividend and interest income	B		
C. Net gain or loss from rental income, business income, etc.....	C		
D. Pensions or annuities (Do not enter social security benefits)	D		
E. Total income (Add Lines A through D and enter the total here)	E		
F. Your Refund (See table on back to figure your refund)..... ▶	F		00

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.

☐ I **DO NOT** authorize the Department to discuss my return with my preparer.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

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Daytime Telephone Number _____

Paid Preparer's Signature _____

Paid Preparer's Identification Number _____

Who may use this form to claim the Unified Tax Credit for the Elderly?

You may be able to claim a credit if you and/or your spouse meet the following requirements:

- You and/or your spouse must have been age 65 or older by December 31, 1997;
- If married, you must file a joint return;
- You and/or your spouse must have been an Indiana resident for more than six months during 1997; and
- You and/or your spouse must not have been in prison more than 180 days during 1997; then

if you meet **all** the above requirements, **and**

- You are single or widowed and your income on Line E is under \$2,000*; **or**
- You are married, and only one person is age 65 or older, and your income on Line E is less than \$3,000*; **or**
- You are married, both of you are age 65 or older, and your income on Line E is less than \$4,000*;

complete Lines A through E on the front of this form. Then, compare the Line E amount to the amounts on the chart below based on your filing status and age. This will give you your refund amount.

*If your income is more than these amounts, you will need to file either Form IT-40 (if you are a full-year resident), or Form IT-40PNR (if you and/or your spouse are part-year residents), and claim the credit on one of those forms.

Note: If a spouse dies after January 1, 1997, the surviving spouse can claim this credit by filing a

joint return. A copy of the death certificate must be attached to the tax return to verify the date of death. However, if a taxpayer dies and does not have a surviving spouse, then the estate **cannot** claim the credit on behalf of the deceased taxpayer.

Important Checklist !

- ✓ Make sure your name(s), address and social security number(s) are filled in on the front of the form. Also, enter date of death, if it applies, in the space provided. Example: A January 9, 1997 date of death should be entered as 01/09/1997.
- ✓ Complete Lines 1, 2, 3, and A through E on the front to determine your total income.
- ✓ Find the correct amount of your refund from the table below and enter on the front on Line F.
- ✓ Sign bottom of return. **Your refund will not be issued unless the entire form is completed.**
- ✓ **File this form by June 30, 1998 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

◀ **Mail by June 30, 1998** ▶

Compare the Figure on Line E to the Chart Below: Enter Your Refund on Line F.

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
\$1,000-\$1,999.99	\$50.00	\$1,000-\$2,999.99	\$50.00	\$1,000-\$2,999.99	\$90.00
\$2,000 or Over	You <u>must</u> file Form IT-40 or IT-40PNR	\$3,000 or Over.....	You <u>must</u> file Form IT-40 or IT-40PNR	\$3,000-\$3,999.99	\$80.00
				\$4,000 or Over.....	You <u>must</u> file Form IT-40 or IT-40PNR