FORM
SC-40
Revised 8/98
SF #44404

Unified Tax Credit for the Elderly

Married Claimants Must File Jointly

Tax Year: 1998

You Must File This Form by June 30, 1999

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)			If Taxpayer died during 1998, enter date of death ____/____/1998
City or Town	State	Zip Code	If Spouse died during 1998, enter date of death ____/____/ 1998

1. Your age as of December 31, 1998_____ Spouse's age as of December 31, 1998_____
2. Were you a resident of Indiana for six months or more during 1998? Yes ❑ No ❑
3. Was your spouse a resident of Indiana for six months or more during 1998? Yes ❑ No ❑

Determine Your Income

Certain 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 chart 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.

Your Signature Date

Spouse's Signature Date

( )
Daytime Telephone Number

❑ 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.

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, 1998;
- 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 1998; and
- You and/or your spouse must not have been in prison more than 180 days during 1998.

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, 1998, 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, 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, 1998 date of death should be entered as 01/09/1998.

✔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 chart 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, 1999, to be eligible for this credit. If you have not received your refund within 12 weeks of filing, you may call our automated information line at (317)233-4018.**

Mail To:

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

◀ Mail by June 30, 1999 ▶

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

Single or Widowed 65 or Older

If Line E is:	Your Refund Amount is:
0-$999.99	$100.00
$1,000-$1,999.99	$50.00
$2,000 or Over	You must file Form IT-40 or IT-40PNR

Married with only one person 65 or Older

If Line E is:	Your Refund Amount is:
0-$999.99	$100.00
$1,000-$2,999.99	$50.00
$3,000 or Over	You must file Form IT-40 or IT-40PNR

Married with both persons 65 or Older

If Line E is:	Your Refund Amount is:
0-$999.99	$140.00
$1,000-$2,999.99	$90.00
$3,000-$3,999.99	$80.00
$4,000 or Over	You must file Form IT-40 or IT-40PNR