



FORM
SC-40
State Form 44404
R4 / 8-05

Unified Tax Credit for the Elderly

**Married Claimants
Must File Jointly**

Do Not Write Above

Tax Year: 2005

You Must File This Form by June 30, 2006

Your First Name, Middle Initial, Last Name		
Spouse's First Name, Middle Initial, Last Name		
Present Address (Number and street or rural route)		
City or Town	State	Zip Code

Your Social Security Number

		-			-				
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Spouse's Social Security Number

		-			-				
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Taxpayer's date of death

m	m	d	d	2005
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Spouse's date of death

m	m	d	d	2005
---	---	---	---	------

- Your age as of December 31, 2005 Spouse's age as of December 31, 2005
- Were you a resident of Indiana for six months or more during 2005? Yes No
- Was your spouse a resident of Indiana for six months or more during 2005? Yes No

Determine Your Income

Certain income, such as social security, veteran's disability pensions, 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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B. Dividend and interest income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
C. Net gain or loss from rental income, business income, etc	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D. Pensions or annuities (Do not enter social security benefits)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
E. Total income (Add Lines A through D and enter the total here)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
F. Your Refund (See chart on back to figure your refund).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 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
AA

Paid Preparer's Signature

Paid Preparer's Identification Number

Note: If you lived in Lake County during 2005 and paid property tax on your residence, file Form IT-40 to get both the residential property tax credit plus the Unified Tax Credit for the Elderly.

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, 2005;
- 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 2005; and
- You and/or your spouse must not have been in prison more than 180 days during 2005.

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

- You are single or widowed and your income on Line E is under \$2,500*; **or**
- You are married, and only one person is age 65 or older, and your income on Line E is less than \$3,500*; **or**
- You are married, both of you are age 65 or older, and your income on Line E is less than \$5,000*.

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 before this return is filed, 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, 2005 date of death should be entered as 01/09/2005.
- ✓ 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, 2006, 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.**


Please
Mail
To:

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

◀ **Mail by June 30, 2006** ▶

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>If Line E is:</u>	<u>If Line E is:</u>
<u>Amount is:</u>	<u>Amount is:</u>	<u>Amount is:</u>
0-\$999.99\$100.00	0-\$999.99 \$100.00	0-\$999.99 \$140.00
\$1,000-\$2,499.99 \$50.00	\$1,000-\$2,999.99 \$50.00	\$1,000-\$2,999.99 \$90.00
\$2,500 or Over You <u>must</u> file	\$3,000-\$3,499.99 \$40.00	\$3,000-\$4,999.99 \$80.00
Form IT-40 or IT-40PNR	\$3,500 or Over..... You <u>must</u> file	\$5,000 or Over..... You <u>must</u> file
	Form IT-40 or IT-40PNR	Form IT-40 or IT-40PNR