FORM
SC-40
State Form 44404
R6 / 8-07

Unified Tax Credit for the Elderly

Married Claimants Must File Jointly

You Must File This Form by June 30, 2008

Tax Year: 2007

Your first name	Initial	Last name
Spouse's first name	Initial	Last name

Present address (number and street or rural route)

City or Town	State	Zip Code + 4

Your Social Security Number

Spouse's Social Security Number

Taxpayer's date of death m m d d 2007

Spouse's date of death m m d d 2007

1. Your age as of Dec. 31, 2007 ☐ Spouse's age as of Dec. 31, 2007 ☐
2. Were you a resident of Indiana for six months or more during 2007? ☐ Yes ☐ No
3. Was your spouse a resident of Indiana for six months or more during 2007? ☐ 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	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

A **I authorize the Department to discuss my return with my personal representative.** ☐ **Yes** ☐ **No** **If yes, complete the information below.**

Personal Representative's Name (please print)

B

Telephone number C

D
Address
E
City
F G
State Zip Code + 4

Paid Preparer: Firm's Name (or yours if self-employed)

H

I ☐ Federal I.D. Number ☐ PTIN **OR** ☐ Social Security Number

J

Telephone number K

L
Address
M
City
N O
State Zip Code + 4

Signature Date

Note: If you lived in Lake County during 2007 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 Dec. 31, 2007;
- 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 2007; and
- You and/or your spouse must not have been in prison more than 180 days during 2007.

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 Jan. 9, 2007, date of death should be entered as 01/09/2007.

✓ 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 the return. **Your refund will not be issued unless the entire form is completed.**

✓ **File this form by June 30, 2008, 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.**

Personal Representative Information
If you complete this area, you are authorizing the Department to be in contact with someone other than you (e.g. paid preparer, relative or friend, etc.) concerning information about this tax return. After your return is filed, the Department will communicate primarily with your designated personal representative.

Note: If you are due a refund, it will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

You may decide at a later date to revoke the authorization for the Department to be in contact with your personal representative. If you do, you will need to tell us that in a signed statement. Include your name, Social Security number and the year of your tax return. Mail your statement to Indiana Department of Revenue, P.O. Box 40, Indpls., IN. 46206-0040.

Please mail your claim for refund of the unified tax credit for the elderly to:

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

Mail by June 30, 2008

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

Single or Widowed 65 or Older		**Married with only one person 65 or Older**		**Married with both persons 65 or Older**	
If Line E is:	**Your Refund Amount is:**	**If Line E is:**	**Your Refund Amount is:**	If Line E is:	**Your Refund Amount is:**
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 must file form IT-40 or IT-40PNR	$3,000-$3,499.99	$40.00	$3,000-$4,999.99	$80.00
		$3,500 or Over	You must file form IT-40 or IT-40PNR	$5,000 or Over	You must file Form IT-40 or IT-40PNR