

Complete the following personal information:

Your name: _____

Spouse name: _____

Your Social Security Number: _____

Spouse Social Security Number: _____

Your birth date (MM/DD/YYYY): _____

Spouse birth date (MM/DD/YYYY): _____

Address: _____

City: _____

State: _____ ZIP: _____

Phone: _____

Answer these questions to determine eligibility:

1. Are you currently an Iowa resident? Yes ☐ No ☐
If "No," stop. No credit is allowed.
2. Did you file a Property Tax Credit claim in 2022? Yes ☐ No ☐
- 3a. Were you age 65 to 69 as of December 31, 2022? Yes ☐ No ☐
- 3b. Were you age 70 or older as of December 31, 2022? Yes ☐ No ☐
If "Yes," list number of persons living with you in your household (include yourself). See instructions _____
- 3c. Were you age 18 or older and totally disabled as of December 31, 2022? See instructions. Yes ☐ No ☐
4. Were you a resident of a nursing home or care facility during 2022? See instructions Yes ☐ No ☐
If "Yes," are you renting out your homestead to someone else? See instructions Yes ☐ No ☐
- 5a. Is there more than one owner of your homestead? Yes ☐ No ☐
- 5b. Do any of the owners live elsewhere? Yes ☐ No ☐
If "Yes," how many live elsewhere?
6. Was part of your home rented or used for business purposes during 2022? Yes ☐ No ☐
If "Yes," see instructions and enter the percentage here %
7. Was any part of the land in your homestead tract rented during 2022? Yes ☐ No ☐
If "Yes," how many acres were used exclusively by you?

2022 Total household income for the entire year

Read instructions before completing.

Use whole dollars only

- | | | | |
|---|---|---|-----|
| 8. Wages, salaries, unemployment compensation, tips, etc. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 9. In-kind assistance for housing expenses. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 10. Title 19 benefits (excluding medical benefits). | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 11. Social Security income (include any Medicare premiums withheld). | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 12. Disability income. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 13. All pensions and annuities. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 14. Interest and dividend income. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 15. Profit from businesses and/or farming and capital gain.
If less than zero, enter 0. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 16. Money received from others living with you | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 17. Other income | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |
| 18. Total household income. Add amounts from lines 8-17. | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | <div><div></div><div></div><div>\$</div><div></div><div></div><div></div></div> | .00 |

Refer to the income schedules on page 3 prior to submitting your claim.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: _____ Date: _____

Return this form to your county treasurer on or before June 1, 2023, or, if the treasurer has extended the filing deadline, on or before September 30, 2023. The Director of Revenue may extend the filing deadline through December 31, 2024, for good cause. You may be contacted for additional information.

Who is eligible?

- Iowa residents.
- Total household income less than \$25,328 and age 65 or older on December 31, 2022, or
- Total household income less than 250% of the federal poverty level (*see 250% Federal poverty level guidelines*) and age 70 or older on December 31, 2022, or
- Totally disabled and age 18 or older by December 31, 2022.

A claim for property tax credit may be filed on behalf of a deceased person by the person's spouse, attorney, guardian, or estate executor or administrator. To be eligible the deceased person must have been an Iowa resident at the time of death. If two or more persons occupying a home qualify for a credit, each person may file a claim based on each person's income and each person's share of property tax due. Married couples are considered one household, may file only one claim, and must combine their incomes.

Mobile/Manufactured/Modular Homes

A claim for property tax credit may be filed if your mobile, manufactured, or modular home was assessed as real estate. If your mobile, manufactured, or modular home was not assessed as real estate, you may claim a credit on the property taxes due on the land where the home is located, if you own the land.

If your home is subject to the annual tax based on square footage, you may be eligible for a reduced square footage tax. Your county treasurer has the details on the Mobile/Manufactured/Modular Home Reduced Tax Rate Program.

Due date

This claim must be filed with your county treasurer on or before June 1, 2023. The treasurer may extend the filing deadline to September 30, 2023. The Director of Revenue may extend the filing deadline through December 31, 2024, for good cause.

Additional information

The location of your county treasurer can be found at the Iowa Treasurers website: iowatreasurers.org.

For information about your Social Security benefits, go to the Social Security Administration website: ssa.gov/myaccount.

Claimant instructions

Line 3b: "Living with" refers to domicile and does not include a temporary visit.

Line 3c: "Totally disabled" means:

- You are unable to engage in any substantial gainful employment;
- The unemployment is due to a physical or mental impairment that is:
 - Medically determined; and
 - Expected to last 12 months or longer or result in death.

Current proof of disability must be included with your claim in one of these forms:

- A current statement from the Veteran's Administration that in 2022 you were receiving a disability benefit due to 100% disability, or
- A copy of the current Social Security Administration document stating the date the disability began, or
- A written statement from your doctor noting the beginning date of disability and whether the disability is permanent or temporary.

Claims without proper documentation will be denied. Proof of disability is not required if you were age 65 or older as of December 31, 2022

Line 4: Mark "Yes" if you are a resident of a nursing home or care facility. If not, mark "No." If you are living in a nursing home or care facility, you are eligible for the property tax credit on your homestead if it is not being rented to someone else. If it is being rented, you are not eligible to file a property tax credit claim, but you may be able to file a rent reimbursement claim based upon the rent payment you made to the nursing home.

Line 6: Mark "Yes" if part of your home was rented or used for business purposes during 2022. If not, mark "No." If you marked "Yes," you are entitled to a credit of property tax due on only that portion of the home utilized as the dwelling place by you and your spouse.

If you answered "Yes", on line 6, calculate the percentage of property tax that is allowable for a credit by determining the square footage of the home that is utilized as the personal dwelling, in proportion to the square footage of the entire home. Enter this percentage in the space provided below line 6.

For example: if the square footage for personal use is 750, and the total square footage is 1,000, the percentage is 75% (750 divided by 1,000 equals 75 percent).

2022 Household income

Household income includes your income and your spouse's income, if living together, and monetary contributions received from any other person living with you. If you and your spouse do not live together, you may file separate claims. If you received a property tax credit in 2022, do not report this as income. Income reported for the purpose of this application may be different than that reported on an income tax return.

Line 8: Wages, salaries, unemployment compensation, tips, etc. - Enter the total wages, salaries, unemployment compensation, tips, bonuses, and commissions received.

Line 9: In-kind assistance - Enter any portion of your housing expenses, including utilities, that were paid for you. Do not enter Federal Energy Assistance.

Line 10: Title 19 benefits - Enter your Title 19 benefits received for housing only. Do not include medical benefits. If you live in a nursing home or care facility, contact the administrator for the amount to enter, or:

- Enter 20% of your benefits if you lived in a nursing home, or
- Enter 40% if you lived in a care facility.

Line 11: Social Security income - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld.

Line 12: Disability income - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

Line 13: All pensions and annuities - Enter the total received from pensions and annuities. Include retirement pay for military service, even if not reportable for income tax purposes.

Line 14: Interest and dividend income - Enter taxable interest income, plus all interest income from federal, state, and municipal securities. Include taxable dividends and distributions received, cash dividends, and dividends paid in the form of merchandise or other property and report at fair market value.

Line 15: Profit from business and/or farming and capital gain - Enter profit from business and/or farming, and any gain received from the sale or exchange of capital assets. Capital losses are limited to the same amount reportable for income tax purposes. Any loss must be offset against gain, and a net loss must be reported as zero.

Line 16: Money received from others - Enter money received from others living with you. Do not include goods and services received.

Line 17: Other income - Enter total income received from the following sources:

- Child support and alimony payments.
- Welfare payments. Include Family Investment Program (FIP), children's Supplemental Security Income (SSI), and all other welfare program cash payments. Do not include foster grandparents' stipends or non-cash government assistance (food, clothing, food stamps, medical supplies, etc.).
- Insurance income not reported elsewhere on this form.
- Gambling and all other income not reported elsewhere on this form.

Treasurer's Instructions

Line C: Follow the steps below.

1. Obtain the taxable value of the land in the homestead for January 1, 2022, from the city or county assessor's office.
2. Divide line B by line A.
3. Multiply the result in step 2 by the number in step 1.
4. Enter the result from step 3 on Line C.

Line D: Obtain the taxable value of the homestead buildings for January 1, 2022, from the city or county assessor's office. Multiply this number by the percentage provided by the claimant on line 6 of the form. Enter the result on line D.

Line J: If line 5b was answered "Yes" enter the prorated gross property tax on line J or, if applicable, the prorated property tax base on line L.

Example: There are three owners of a home, but only two of the owners reside there. The gross property taxes equal \$1,800. The prorated amount to be entered on line J is \$1,200, $[(\$1,800 / 3) \times 2 = \$1,200]$. Alternatively, each person may file a claim individually using their share of the property taxes. Prorate the Homestead Credit proportionately among the claimants.

Line M: This percentage is to be used in computing the amount to enter on line J or, if applicable, the prorated property tax base on line L. This computation will adjust the taxes on the land in the homestead in the same proportion.

Lines Q - T: A claimant filing a claim for the property tax credit who is at least 70 years of age and who has a household income of less than 250 percent of the federal poverty level is eligible to receive a credit against property taxes due on the claimant's homestead. Follow the directions on page 5 to determine property tax credit eligibility.

Total household income and allowable credit %

Total household income	Allowable credit
\$0.00 – \$13,047.99,	enter 100%
\$13,048.00 – \$14,582.99,	enter 85%
\$14,583.00 – \$16,117.99,	enter 70%
\$16,118.00 – \$19,187.99,	enter 50%
\$19,188.00 – \$22,257.99,	enter 35%
\$22,258.00 – \$25,327.99,	enter 25%
\$25,328.00 – or greater,	no credit is allowed.

250% Federal poverty level guidelines

Number of persons in family/household	Total household income is less than or equal to
1	\$33,975.00
2	\$45,775.00
3	\$57,575.00
4	\$69,375.00
5	\$81,175.00
6	\$92,975.00
7	\$104,775.00
8	\$116,575.00

For families/households with more than 8 persons, add \$11,800 for each additional person.

TREASURER'S USE ONLY

A claimant filing a claim for the property tax credit who is at least 70 years of age and who has a household income of less than 250 percent of the federal poverty level is eligible to receive a credit against property taxes due on the claimant's homestead.

For such a claimant, the tentative credit amount is equal to the greater of the following:

(1) the amount of the credit as calculated under the schedule of credit amounts specified in Iowa Code section 425.23(1)(a) as if the claimant was an eligible claimant for a credit under that provision (see credit computation in lines J through P above); and

(2) the difference between the actual amount of property taxes due on the homestead during the applicable fiscal year minus the actual amount of property taxes due on the homestead based on a full assessment during the first fiscal year for which the claimant checked "Yes" for box 3b and if the claimant has filed for the credit for each of the subsequent fiscal years after the first credit claimed.

Eligibility for claimants who are age 70 or older as of December 31, 2022. If a claimant's household income exceeds the federal poverty level table as described below, then the claimant is ineligible for the credit.

250% Federal poverty level table

Number of persons in family/household	Total household income is less than or equal to
1	\$33,975.00
2	\$45,775.00
3	\$57,575.00
4	\$69,375.00
5	\$81,175.00
6	\$92,975.00
7	\$104,775.00
8	\$116,575.00

For families/households with more than 8 persons, add \$11,800 for each additional person.

Q. Actual amount of property taxes due on homestead in fiscal year 2023-2024

(Subtract all credits).....

, .00

R. Actual amount of property taxes due on the homestead based on full assessment during first fiscal year for which the claimant filed a credit for claimants who checked "Yes" in box 3b (Subtract all credits).....

, .00

S. Tentative credit: Subtract line R from line Q

, .00

T. Homestead Credit applicable to taxes payable in fiscal year 2023-2024

, .00

U. Property Tax Credit: Subtract line T from line S

, .00

V. Actual credit: Enter the greater of line U and line P

, .00