

This claim must be filed or mailed to your county treasurer by June 1, 2012. Iowa treasurers' addresses can be found at the Iowa Treasurers Association Web site.

Form with fields for Claimant's Last Name, First Name, Social Security Number, Birth Date, County Number, Spouse's Last Name, First Name, Social Security Number, Street Address, City, State, ZIP, and a warning not to write in the space.

Were you 23 years of age or older on 12/31/11. YES NO

2011 Household Income (Claimant and Spouse)

Use Whole DOLLARS Only

- 1. Wages, salaries, unemployment compensation, tips, etc.
2. In-kind assistance for housing expenses.
3. Title 19 benefits (excluding medical benefits).
4. Social Security income.
5. Disability income.
6. All pensions and annuities.
7. Interest and dividend income.
8. Profits from businesses and/or farming and capital gain.
9. Actual money received from others living with you. See instructions.
10. Other income. Read instructions before making this entry.
11. ADD amounts on lines 1-10 and enter here.

Table with columns for tens and ones digits, and decimal points for income entry.

(If \$20,906 or greater, no credit is allowed.) This is your total household income.

I declare under penalty of perjury that I have reviewed this claim and to the best of my knowledge and belief, it is true, correct, and complete.

Claimant's Signature, Date, Claimant's Telephone Number

Table titled 'For Use by County Treasurer Only' with columns for Income, Reduced Tax Rate, Sq. Footage, and Year of manufacture.



Instructions

WHO IS ELIGIBLE:

You are eligible to claim a reduced tax rate if your 2011 household income was less than \$20,906 and you were 23 years of age or older as of December 31, 2011. Household income includes income of the claimant and their spouse, if living together, and monetary contributions received from other persons living with the claimant. If the claimant and spouse are not living together, each may file a separate claim.

Line 1: Wages, salaries, unemployment compensation, tips etc. - Enter the total wages, salaries, unemployment compensation, tips, bonuses, and commissions received.

Line 2: In-kind assistance - Enter any portion of your housing expenses including utilities that were paid for you. Do not enter Federal Energy Assistance.

Line 3: Title 19 benefits - Enter your Title 19 benefits received for housing expenses. Do not include medical benefits.

Line 4: Social Security income - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld.

Line 5: Disability income - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

Line 6: All pensions and annuities - Enter the total received from pensions and annuities, even if not reportable for income tax purposes.

Line 7: Interest and Dividend income - Enter taxable interest income, plus **all** interest income from federal, state, and municipal securities.

Enter taxable dividends and distributions received. Include cash dividends and dividends paid in the form of merchandise or other property and report at fair market value.

Line 8: 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 that you are allowed to report for income tax purposes. **Any loss must be offset against gain, and a net loss must be reported as zero.**

Line 9: Actual money received - Enter **money** received from others living with you. Do not include goods and services received.

Line 10: Other income - Enter total income received from the following sources:

- (a) Child support and alimony payments.
- (b) Welfare payments. Report FIP 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.)
- (c) Insurance income not reported elsewhere.
- (d) Gambling, and all other income not reported elsewhere.

Line 11: Total household income - Add lines 1 through 10. Enter total here.

This claim must be filed with your county treasurer by June 1, 2012.
The treasurer may extend the filing deadline to September 30, 2012,
or the Director of Revenue may extend the filing deadline to December 31, 2012.

**For Assistance:
Contact your
county treasurer.**