



# ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

Senior Citizen Exemption for Persons Age 65 and Over  
Section 196.075, Florida Statutes

DR-501SC, R. 12/12  
Rule 12D-16.002, F.A.C.  
Eff. 12/12  
Provisional

Application year 20\_\_

This statement must be filed each year with the property appraiser by March 1.

Initial  Renewal\*

|                |         |
|----------------|---------|
| Parcel ID      | Address |
| Applicant name |         |
| Phone          |         |

| <b>PART 1</b> List all persons living in the homestead on January 1 the year of exemption. |               |                          |                          | Do not include<br>renters or boarders |
|--|---------------|--------------------------|--------------------------|---------------------------------------|
| Name of Household Member   | Date of Birth | Filed IRS return?        |                          | Adjusted Gross<br>Income              |
|  |               | Yes                      | No                       |                                       |
|  |               | <input type="checkbox"/> | <input type="checkbox"/> |                                       |
|  |               | <input type="checkbox"/> | <input type="checkbox"/> |                                       |
|  |               | <input type="checkbox"/> | <input type="checkbox"/> |                                       |
|  |               | <input type="checkbox"/> | <input type="checkbox"/> |                                       |
|  |               | <input type="checkbox"/> | <input type="checkbox"/> |                                       |
| <b>Total adjusted gross income for all household members</b>                               |               |                          |                          |                                       |

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income.  
\*If you are renewing your exemption, you do not need to submit documents, unless the property appraiser asks. Contact your property appraiser's office for instructions.

|  |
|--|
| <b>PART 2</b> For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:   |
| <ul style="list-style-type: none"> <li>IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, and</li> <li>Wage and Tax Statements (W-2 Forms).</li> </ul>   |
| <b>PART 3</b> For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:  |
| <ul style="list-style-type: none"> <li>A copy of the prior year's Social Security Statement (SSA 1099), if applicable,</li> <li>An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and</li> <li>A Statement of Income from page 2 of this form.</li> </ul> |

For prompt consideration, submit supporting documents by **May 1**. No further documentation will be accepted after **June 1**.  
If additional documents are required, the property appraiser will ask for them.

## CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income in section 62 of the US Internal Revenue Code.

Contact your county property appraiser for the maximum household adjusted gross income, which may change each year.

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. Under s. 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment up to 1 year or a fine up to \$5,000 or both. Under penalties of perjury, I declare that I have read this application and Statement of Adjusted Gross Income and the facts in it are true.

\_\_\_\_\_  
Signature, applicant

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

## INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S. for persons age 65 years or older, the household income of all persons living in the home cannot be more than the household adjusted gross income defined below.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Definitions: Section 196.075, Florida Statutes

| Examples of Supporting Documentation for the Property Appraiser |                          |                           |                |
|---|--------------------------|---------------------------|----------------|
| IRS Returns   | Income Statements        | Earning Statements        |                |
| Form 1040   | Social security benefits | W-2 forms                 | Form 1099 Form |
| Form 1040A  | Pension                  | RRB 1042S                 | 1099A RRB 1099 |
| Form 1040EZ   | Interest or annuities    | SSA 1042S                 | SSA 1099       |
|   | Rental receipts          | Partnership income (1065) |                |

For prompt consideration, submit income documentation before May 1 for all household members.

No documentation can be accepted after **June 1**.

Supporting documentation will be destroyed after use unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

| STATEMENT OF INCOME  |  |                                  |  |
|--|--|----------------------------------|--|
| Name   |  |                                  |  |
| Earned income  |  | Social Security benefits**       |  |
| Investment income  |  | Veterans Administration benefits |  |
| Capital gains or (losses)  |  | Income from retirement plans     |  |
| Interest income  |  | Income from pensions             |  |
| Rents  |  | Income from trust funds          |  |
| Royalties  |  | Other*** (specify):              |  |
| Dividends  |  |                                  |  |
| Annuities  |  |                                  |  |
| Total income for this household member   |  |                                  |  |
| Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member. |  |                                  |  |

**\*\*Social Security Benefits - Internal Revenue Service (IRS) Information**

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

**\*\*\*Other income**

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.