

JOHN C. EMERSON, CFA
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandocounty.us/pa

◆ **BROOKSVILLE OFFICE** ◆

201 Howell Ave. Suite 300
Brooksville, FL 34601-2042

Fax Numbers:

Administration (352) 754-4198
Central GIS (352) 754-4198
Exemptions/Tangible (352) 754-4194



"To Serve & Assess With Fairness"

◆ **WESTSIDE OFFICE** ◆

7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400

Fax Numbers:

Addressing (352) 688-5060
Exemptions (352) 688-5088
Real Property (352) 688-5087

Dear Homeowner,

The **Low Income Senior Exemption** will provide an additional Homestead Exemption of up to **\$50,000** for senior homeowners who meet all the following three eligibility requirements:

1. Homeowners must have a current Homestead Exemption
2. At least one owner must be 65 years of age or older as of January 1st of the year filing
3. Total Household Adjusted Gross Income must not exceed \$36,614. This amount is adjusted annually by the Consumer Price Index.

Definitions: Section 196.075, Florida Statutes. Additional Homestead Exemption of persons 65 and older.

"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, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household. (This is the "Adjusted Gross Income" amount reported on IRS Form 1040.)

There are **two deadlines**:

1. YOU MUST FILE YOUR APPLICATION IN PERSON OR BY MAIL ON OR BEFORE **MARCH 1**.
2. YOU MUST SUBMIT TOTAL HOUSEHOLD INCOME INFORMATION ON OR BEFORE **JUNE 1**.
(If all the required documentation is available, please submit with your initial application.)

If a Tax Return is filed:

1. Complete the **Sworn Statement of Adjusted Gross Income of Household and Return** (Form 501SC) – Part A, Part C, and Part D and sign the application.
2. Provide a copy of the **Federal Income Tax return for the preceding year for each** household member, including but not limited to Form 1040, 1040A, 1040EZ, or 4868. Please submit with the copy of the Federal Income Tax return all supporting documentation including 1099 (i.e., 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-R, 1099-SSA, etc.).

If a Tax Return is not filed:

1. Complete the **Sworn Statement of Adjusted Gross Income of Household and Return** (Form DR 501SC) – Part A, Part B, Part D, and Part E and sign the form.
2. Complete the **Request for Transcript of Tax Return** (Form 4506-T) – lines 1 – 4 and sign the form.
3. Provide **copies of the preceding calendar year wage earnings statements for each member of the household**, including but not limited to W-2, RRB-1042S, SSA-1042S, 1099 (i.e., 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-R, 1099-SSA, etc.), 1999A.

Please print out this letter and forms. Determine which forms you need to complete and bring them to either of the offices in person or by mail.

The Property Appraiser's Office is here to help you with the process of obtaining your Low Income Senior Exemption. If you have any questions regarding exemptions, please call us, or if you would like to schedule an appointment, we will be happy to have a Property Appraiser's Office representative assist you.



**HOUSEHOLD INCOME
SWORN STATEMENT AND RETURN**
Senior Citizen Exemption for Persons Age 65 and Over
Section 196.075, Florida Statutes

DR-501SC
R. 01/22
Rule 12D-16.002, F.A.C.
Effective 01/22
Page 1 of 3

Application year 20__

This form is for use by property owners as a sworn statement of adjusted gross household income to qualify for the additional homestead exemption for property owners age 65 and older, with limited income.

When applying for the exemption for the first time, submit this completed statement, *Original Application for Homestead and Related Tax Exemption* (Form DR-501, incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code), and all required attachments with the county property appraiser on or before **March 1 of the current tax year.**

Parcel ID	Address			
Applicant name				
Phone				
PART 1 List all persons living in the homestead on January 1 the year of exemption.				Do not include renters or boarders
Name of Household Member	Date of Birth	Filed IRS return?		Adjusted Gross Household 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"/>	
Total adjusted gross household income for all household members				

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. Contact your property appraiser's office for instructions.

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:	
<ul style="list-style-type: none"> 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 Wage and Tax Statements (W-2 Forms). 	
PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:	
<ul style="list-style-type: none"> A copy of the prior year's Social Security Statement (SSA-1099), if applicable, An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and A Statement of Income from page 3 of this form. 	
PART 4 To establish you are age 65 or older on January 1 of the current tax year, submit one of the following:	
<ul style="list-style-type: none"> Certified copy of a birth certificate, Florida Drivers License or Identification Card, Permanent Resident Card, Marriage certificate, 	<ul style="list-style-type: none"> Certified school records, Certified census records, or Life insurance policy in effect longer than 2 years.

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 household income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income under section 196.075, F.S. (\$20,000 adjusted annually starting in 2001 by percentage change in the average cost-of-living index.) The annual adjusted income limitation for persons 65 and older is available on the Department's website at floridarevenue.com/property/Pages/DataPortal.aspx.

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. I understand that under s. 196.075(5), F.S., each year I must notify the property appraiser by May 1 if my household income exceeds the most recent income limitation. 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.

Florida law requires property appraisers to determine whether an additional homestead exemption may be granted. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the additional homestead exemption requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Under penalties of perjury, I declare that I have read the foregoing Household Income Sworn Statement and Return and the facts stated in it are true.

Signature	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., persons age 65 years or older, must live in the home and have a household income as defined below, that does not exceed the limitation for the tax year. The annual adjusted income limitation is available at <http://floridarevenue.com/property/documents/AdditionalHomesteadExemptions.pdf>.

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.)

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 1040-SR	Pension	RRB-1042S	Form 1099-A
	Interest or annuities	SSA-1042S	Form 1099-MISC
	Rental receipts	Partnership Income (1065)	RRB-1099
			SSA-1099

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.

Request for Transcript of Tax Return

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Request may be rejected if the form is incomplete or illegible.
- ▶ For more information about Form 4506-T, visit www.irs.gov/form4506t.

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use [Get Transcript](#) to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 Customer file number (if applicable) (see instructions)	

Note: Effective July 2019, the IRS will mail tax transcript requests only to your address of record. See **What's New** under **Future Developments** on Page 2 for additional information.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ _____

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2016, filed in 2017, will likely not be available from the IRS until 2018. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 transcript.

| / / | / / | / / | / / |

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Phone number of taxpayer on line 1a or 2a

Signature (see instructions)	Date
Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

The filing location for the Form 4506-T has changed. **Please see Chart for individual transcripts or Chart for all other transcripts** for the correct mailing location.

What's New. As part of its ongoing efforts to protect taxpayer data, the Internal Revenue Service announced that in July 2019, it will stop all third-party mailings of requested transcripts. After this date masked Tax Transcripts will only be mailed to the taxpayer's address of record.

If a third-party is unable to accept a Tax Transcript mailed to the taxpayer, they may either contract with an existing IVES participant or become an IVES participant themselves. For additional information about the IVES program, go to www.irs.gov and search IVES.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note: If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Customer File Number. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, are shown on the transcript.

An optional Customer File Number field is available to use when requesting a transcript. This number will print on the transcript. See Line 5 instructions for specific requirements. The customer file number is an optional field and not required.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart shows two different addresses, send your request to the address based on the address of your most recent return.

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Line 5. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will reflect a generic entry of "999999999" on the transcript.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Vermont, Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094
Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service RAIVS Team Stop 6705 S-2 Kansas City, MO 64999 855-821-0094



You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.