



Unified Tax Credit for the Elderly

2023

Married Claimants Must File Jointly

Due April 15, 2024

| | | | | | |
|--|---------|-----------------|---------------------------------|---------|--|
| Your first name | Initial | Last name | Your Social Security Number | | |
| Spouse's first name | Initial | Last name | Spouse's Social Security Number | | |
| Present address (number and street or rural route) | | | Taxpayer's date of death | | |
| City or Town | | | Spouse's date of death | | |
| State | | ZIP/Postal code | M M D D | M M D D | |
| | | | 2023 | 2023 | |

1. Check box if you were age 65 or older by Dec. 31, 2023 Check box if spouse was age 65 or older by Dec. 31, 2023
2. Were you a resident of Indiana for six months or more during 2023? Yes No
3. Was your spouse a resident of Indiana for six months or more during 2023? 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. **Round all entries.**

| | | |
|--|---|----|
| A. Wages, salaries, tips and commissions, unemployment compensation, etc..... | A | 00 |
| B. Dividend and interest income | B | 00 |
| C. Net gain or loss from rental income, business income, etc..... | C | 00 |
| D. Pensions or annuities (Do not enter Social Security benefits)..... | D | 00 |
| E. Total Income (Add Lines A through D and enter the total here)..... | E | 00 |
| F. Your Elderly Credit (See chart on back to figure your refund) | F | 00 |

G. **Direct Deposit** (1) Routing Number (3) Checking (4) Savings

(2) Account Number

(5) Place an "X" in the box if refund will go to an account outside the United States.

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

Daytime Telephone Number

Spouse's Signature Date

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) _____

Telephone number

Address _____

City _____

State _____ ZIP Code _____

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

PTIN

Address _____

City _____

State _____ ZIP Code _____



Important Information

- The filing due date for this form is April 15, 2024.
- You cannot file this form if you have an **extension of time to file**. Instead, you must file and claim this credit on Form IT-40 or Form IT-40PNR.
- You must file no later than three years after the filing due date to be eligible to claim a refund on this form.

The Unified Tax Credit for the Elderly is available to individuals age 65 or over with taxable income of less than \$10,000. If your income on Line E is less than the amounts on the chart below, you are eligible to claim this credit on this form. If it is more, then you must file Form IT-40 or Form IT-40PNR to claim the credit. **Do not** file Form SC-40 if you are required to file Form IT-40 or Form IT-40PNR.

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, 2023;
- If married, you must file a joint return;
- You and/or your spouse must have been an Indiana resident for at least six months during 2023; and
- You and/or your spouse must not have been in prison 180 days or more during 2023.

You may file this form 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.

Important. If your income is more than these amounts, **do not** file this form. Instead, you must file Form IT-40 (or IT-40PNR if you are not a full-year resident), and claim the credit on that form.

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.

Direct deposit

You may have your refund directly deposited in your checking or savings account.

The **routing number** is nine digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number because it may have internal codes as part of the actual routing number.

The **account number** can be up to 17 digits. Omit any hyphens, accents and special symbols. Enter the number from left to right and leave any unused boxes blank.

Check the appropriate box for the type of account to which you are making your deposit, and if the refund will go to an account outside the United States.

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. Your refund will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

If you have not received your refund within 12 weeks of filing, check the status of your refund online at www.in.gov/dor/online-services/check-the-status-of-your-refund/, or call our automated information line at 317-232-2240.

Please mail your claim for refund to:
 Elderly Credit
 Indiana Department of Revenue
 P.O. Box 6103
 Indianapolis, IN 46206-6103

Mail by April 15, 2024

| Compare the Figure on Line E to the Chart Below: Enter <u>Your Refund Amount</u> 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 <u>must</u> 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 <u>must</u> file form IT-40 or IT-40PNR | \$5,000 or Over | You <u>must</u> file Form IT-40 or IT-40PNR |



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