ALVIN R. MAZOUREK, CFA

HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandocounty.us/pa

♦ **BROOKSVILLE OFFICE** ♦
20 North Main Street, Room 463
Brooksville, FL 34601-2893
Fax: (352) 754-4198
Homestead Fax: (352) 754-4194

♦ **WESTSIDE OFFICE** ♦
7525 Forest Oaks Boulevard
Fax: (352) 688-5088
Address Fax: (352) 688-5060
▪ **Tangible Properties** ▪
7509 Forest Oaks Boulevard
Spring Hill, FL 34606-2400
Tangible Fax: (352) 688-5087

"Save $$Hundreds$$ Apply by March 1st
Don't be the Exception ~
File for Your Homestead Exemption!"

"To Serve & Assess With Fairness"

Dear Homeowner,

As your Hernando County Property Appraiser, I want to ensure that all eligible taxpayers get the full benefit of the exemptions to which they are entitled.

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

- Homeowners must have a current Homestead Exemption
- At least one owner must be 65 years of age or older as of January 1st of the year filing

Total Household Adjusted Gross Income must not exceed $25,780.
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.)

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.

YOU MUST FILE YOUR APPLICATION IN PERSON OR BY MAIL ON OR BEFORE MARCH 1.

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.)

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.

Respectfully,
Alvin R. Mazourek, CFA
Your Hernando County Property Appraiser

Rev. 1/27/10

FLORIDA DEPARTMENT OF REVENUE

Sworn Statement of Adjusted Gross Income of Household and Return
Senior Citizen Exemption For Persons Age 65 and Over

Section 196.075 (4)(d), Florida Statutes

Application Year 2011
☐ INITIAL
☐ RENEWAL

This statement and return must be completed annually and signed by applicants for the Exemption for Persons 65 and over, Section 196.075, Florida Statutes. This statement and return must be filed with the property appraiser on or before March 1st.

Folio: ______________________
Name: ______________________
Address: ______________________
____

Part A: Names of all persons residing in housing unit comprising homestead (excluding renters and boarders) for which exemption is requested. Complete for all members living in your household. (For additional parties please attach a separate sheet.)

Name	Date of Birth	Social Security Number	Does Person File Federal Income Tax Return?	Adjusted Gross Income*

Total Adjusted Gross Income for all Household members $______________

*NOTE: If a person does not file an IRS return, he/she must complete and attach Part E of this form.

***Part B:**

[ ] No, I (we) do not file a Federal Income Tax Return Form 1040. I (we) agree to submit Social Security Statement (SSA 1099) before June 1; and I (we) attach IRS Form 4506, Request for Copy or Transcript of Tax Form, to prove household members are not required to file tax return with IRS. Complete Part E, Statement of Income, for all members living in your household. (Attach additional sheet for each household member.)

***Part C:**

[ ] Yes, I (we) file Federal Income Tax Return Form 1040 series. I (we) agree to submit a copy of Form 1040 or Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, if applicable, and the Wage and Tax Statement (W-2 Form) for review by the Property Appraiser. Attach prior year federal income tax return(s) and Wage and Tax Statement(s) (W-2) for all persons listed above. Prior year's IRS 1040 Form or Form 4868 should be submitted by May 1 for prompt consideration and no further documentation will be accepted after June 1.

Part D:

I hereby authorize the Property Appraiser's Office to obtain information from utility companies and other sources necessary to determine my continuing eligibility for the exemption(s) applied for. NOTE: If all information is not received by June 1st, your application will not be processed.

I hereby certify that I am at least 65 years of age as of January 1 of the year for which this exemption is applied (attach proof of age) and that the total prior year adjusted gross income of all persons living in the household on January 1 of the year for which this exemption is applied does not exceed the adjusted gross income as defined in s. 62 of the United States Internal Revenue Code. You must contact your county property appraiser to obtain the maximum household adjusted gross income amount. This amount is subject to change each year.

I hereby make application for the exemptions indicated and affirm that I do qualify for same under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property described above. I understand that section 196.131(2), Florida Statutes, provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding $5,000 or both. Further, under penalties of perjury, I declare that I have read the foregoing application and Statement of Adjusted Gross Income and the facts in it are true and correct.

Applicant's Signature	Phone Number	Date

*Supporting documentation is not required to be submitted if you are filing for renewal of the additional homestead exemption, unless requested by the Property Appraiser. Before filing for renewal, contact the Property Appraiser's office for instructions.

Part E:
Worksheet for persons who have not filed IRS Form 1040.
NOTE: If a person's income is below the filing thresholds for the IRS and the person does not file an income tax return, list the person's gross income in this part. If a person intends to take deductions from gross income, file Form 1040 and complete part C; enter adjusted gross income in part A. Complete additional Part E of form for each person who does not file income tax return.

Earned Income	$__________	Veterans Administration Benefits	$__________
Investment Income	$__________	Income from Retirement Plans	$__________
Capital Gains or (Losses)	$__________	Income from Pensions	$__________
Interest Income	$__________	Income from Trust Funds	$__________
Rents	$__________	Other (specify)	$__________
Royalties	$__________		
Dividends	$__________		
Annuities	$__________		
Social Security Benefits*	$__________		

Total Income for this Household Member Who does not File a Federal Income Tax Return $__________

Instructions:
In order to qualify for an additional homestead exemption of up $50,000 for persons age 65 years or older, the "Household Income" (cumulative "adjusted gross income") of all persons living in the home cannot exceed the maximum household adjusted gross income. (See definition (b) below or reverse side.) This exemption applies only to the property taxes levied by the taxing authority granting the exemption.

Definitions: Section 196.075, Florida Statutes. Additional homestead exemption for persons 65 and older. -- As used on this application, the terms:

(a) "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.

(b) "Household income" means the adjusted gross income, as defined in s. 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.)

(Examples of supporting documentation includes, rental receipts, pension statements, annuity statements, income statements, interest statements, and any Wage and Earnings Statements; Form W series forms, Form 1099 series forms, Form 1042 series forms, Form 1065 series forms, Social Security Benefits Worksheets, etc., and/or Form 4506, or any other documentation supporting the applicant's household income.) **NOTE: Income documentation of all persons living in the household should be submitted before May 1 for prompt consideration. No documentation can be accepted after June 1. Supporting documentation will be destroyed upon determination of eligibility unless the applicant requests return of the documentation.**

According to the I.R.S., a person cannot file Form 1040EZ if he/she has taxable social security benefits, and the person must file either Form 1040 or Form 1040A. *If you have social security benefits, according to I.R.S. they are not automatically included in adjusted gross income. If your gross income is below the filing thresholds for federal income tax, consult I.R.S. to verify that no portion of Social Security income is included in adjusted gross income to meet the current Florida limit on adjusted gross income as factored for cost of living.

If your combined benefits and other income exceed other applicable thresholds, some portions of your Social Security income may be taxable. Consult I.R.S. for portions of Social Security income that may be taxable based on current formulas.

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

NOTE: Disclosure of your social security number is not mandatory in order to receive this exemption if it was provided to the property appraiser to receive the regular homestead exemption. Disclosure of your social security number is mandatory for the regular homestead exemption. It is required by section 196.011(1), Florida Statutes. If you have not already provided your social security number to the property appraiser it should be provided now. The social security number will be used to verify taxpayer identity information and homestead exemption information submitted to property appraisers.

Form **4506-T**

(Rev. April 2006)

Department of the Treasury
Internal Revenue Service

Request for Transcript of Tax Return

▶ **Do not sign this form unless all applicable lines have been completed. Read the instructions on page 2.**

▶ **Request may be rejected if the form is incomplete, illegible, or any required line was blank at the time of signature.**

OMB No. 1545-1872

Tip: Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can also call 1-800-829-1040 to order a transcript. If you need a copy of your return, use **Form 4506,** Request for Copy of Tax Return. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.

1b First social security number on tax return or employer identification number (see instructions)

2a If a joint return, enter spouse's name shown on tax return

2b Second social security number if joint tax return

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code

4 Previous address shown on the last return filed if different from line 3

5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.

Hernando County Property Appraiser, 20 North Main Street, Rm 463, Brooksville, Fl. 34601-2893
Phone: (352) 754-4190

Caution: *If a third party requires you to complete Form 4506-T,* ***do not*** *sign Form 4506-T if lines 6 and 9 are blank.*

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. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, 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 30 calendar days . ☐

c Record of Account, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . ☐

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. 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 2003, filed in 2004, will not be available from the IRS until 2005. 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 45 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 ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

___/___/_____ ___/___/_____ ___/___/_____ ___/___/_____

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, **either** husband or wife must sign. If signed by a corporate officer, partner, 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.

Telephone number of taxpayer on line 1a or 2a
( )

Sign Here

Signature (see instructions) Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature Date

General Instructions

Purpose of form. Use Form 4506-T to request tax return information. You can also designate a third party to receive the information. See line 5.

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

Where to file. Mail or fax Form 4506-T to the address below for the state you lived 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.

Note. *If you are requesting more than one transcript or other product and the chart below shows two different service centers, mail your request to the service center based on the address of your most recent return.*

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

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	RAIVS Team Stop 679 Andover, MA 05501 978-247-9255
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362 678-530-5326
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, Wyoming	RAIVS Team Stop 38101 Fresno, CA 93888 559-253-4990
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, North Dakota, Ohio, Wisconsin	RAIVS Team Stop 6705–B41 Kansas City, MO 64999 816-823-7667
New Jersey, Pennsylvania, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team DP 135SE Philadelphia, PA 19255-0695 215-516-2931

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592
A foreign country, or A.P.O. or F.P.O. address	RAIVS Team DP 135SE Philadelphia, PA 19255-0695 215-516-2931

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

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. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 60 days of the date signed by the taxpayer or it will be rejected.

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.

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 Internal Revenue Code 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.

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.

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. Sections 6103 and 6109 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, and the District of Columbia 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 the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.