

**Complete the following personal information:**

Your Name \_\_\_\_\_ Spouse Name \_\_\_\_\_  
 Your Social Security Number \_\_\_\_\_ Spouse Social Security Number \_\_\_\_\_  
 Your Birth Date (MM/DD/YYYY) \_\_\_\_\_ Spouse Birth Date (MM/DD/YYYY) \_\_\_\_\_  
 Street Address \_\_\_\_\_ City, State, ZIP \_\_\_\_\_  
 Telephone Number \_\_\_\_\_

**Answer These Questions to Determine Eligibility:**

1. Are you currently an Iowa resident?..... Yes  No   
 If "No," stop. No credit is allowed.
2. Did you file a Property Tax Credit claim in 2019? ..... Yes  No
- 3a. Were you age 65 or older as of December 31, 2019? ..... Yes  No
- 3b. Were you totally disabled and age 18 to 64, as of December 31, 2019? See instructions..... Yes  No
4. Were you a resident of a nursing home or care facility during 2019? See instructions..... Yes  No   
 If "Yes," are you renting out your homestead to someone else?..... Yes  No
- 5a. Is there more than one owner of your homestead?..... Yes  No
- 5b. Do any of the owners live elsewhere? ..... Yes  No   
 If "Yes," how many live elsewhere? \_\_\_\_\_
6. Was part of your home rented or used for business purposes during 2019?..... Yes  No   
 If "Yes," see instructions and enter the percentage here \_\_\_\_\_ %
7. Was any part of the land in your homestead tract rented during 2019?..... Yes  No   
 If "Yes," how many acres were used exclusively by you? \_\_\_\_\_

**2019 Total Household Income for the Entire Year (For you and your spouse). Read instructions before completing.**
**Use whole dollars only**

8. Wages, salaries, unemployment compensation, tips, etc. ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
9. In-kind assistance for housing expense. ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
10. Title 19 benefits (excluding medical benefits). ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
11. Social Security income (include any Medicare premiums withheld).....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
12. Disability income. ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
13. All pensions and annuities. ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
14. Interest and dividend income. ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
15. Profit from business and/or farming and capital gain. If less than zero, enter 0.....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
16. Money received from others living with you .....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
17. Other income .....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
18. Total household income. Add amounts from lines 8-17. ....	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

If \$23,810.00 or greater, stop. No credit is allowed.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

Return this form to your county treasurer on or before June 1, 2020, or, if the treasurer has extended the filing deadline, on or before September 30, 2020. The Director of Revenue may extend the filing deadline through December 31, 2021, for good cause. You may be contacted for additional information.

**OFFICE USE ONLY**      **Treasurer’s office will complete this side of form when taxes are ready.**

Claimant Name \_\_\_\_\_ Parcel Number \_\_\_\_\_

**Schedule for Rented Homestead Tracts**

Taxable valuation information for the schedule below may be obtained from city or county assessor’s office.

- A. Number of acres in homestead tract. (From county land records) .....A. \_\_\_\_\_
- B. Number of acres in homestead tract used exclusively by claimant as reported on line 7. Do not include acres rented or rented on share .....B. \_\_\_\_\_
- C. Taxable value as of January 1, 2019, of land in homestead used exclusively by claimant. Do not include the value of land rented or rented on shares. ....C. \_\_\_\_\_
- D. Taxable value as of January 1, 2019, of homestead buildings used exclusively by claimant. Do not include the value of rented homestead building. ....D. \_\_\_\_\_
- E. Total. Add lines C and D .....E. \_\_\_\_\_
- F. Tax rate for taxes payable in fiscal year 2020-2021 .....F. \_\_\_\_\_
- G. Multiply line E by line F .....G. \_\_\_\_\_
- H. Enter any Agricultural Land Tax Credit and/or Family Farm Tax Credit received on the land valuation as shown on line C.....H. \_\_\_\_\_
- I. Subtract line H from line G. Enter the amount here. This amount cannot exceed claimant’s gross tax shown on line J below ..... I. \_\_\_\_\_

**Credit Computation**

- J. Gross property tax due (include Homestead Credit) during the fiscal year 2020-2021.  
(See instructions) .....   ,    .00
- K. Special assessments .....   ,    .00
- L. Property tax base: If you have an amount on line I, add it to line K.  
(See instructions.)  
If no amount on line I, add lines J and K.  
Enter this amount or \$1,000, whichever is less.....  ,    .00
- M. Percent of property tax base used in computing credit, from the schedule below.....    %

If total household income from line 18, page 1 is:

\$ 0.00	–	12,265.99, enter 100%
12,266.00	–	13,708.99, enter 85%
13,709.00	–	15,151.99, enter 70%
15,152.00	–	18,037.99, enter 50%
18,038.00	–	20,923.99, enter 35%
20,924.00	–	23,809.99, enter 25%
23,810.00	or greater,	no credit is allowed.

- N. Tentative credit: Multiply line L by line M .....   ,    .00
- O. Homestead Credit applicable to taxes payable in fiscal year 2020-2021 .....   ,    .00
- P. Property Tax Credit: Subtract line O from line N.....   ,    .00

## 2020 Iowa Property Tax Credit Claim Instructions

### Who is Eligible?

- Iowa residents.
- Total household income less than \$23,810.00.
- One of the following applies:
  - Age 65 or older by December 31, 2019.
  - Totally disabled and age 18 or older by December 31, 2019.

A claim for property tax credit may be filed on behalf of a deceased person by the person's spouse, attorney, guardian, or estate executor or administrator. To be eligible the deceased person must have been an Iowa resident at the time of death. If two or more persons occupying a home qualify for a credit, each person may file a claim based on each person's income and each person's share of property tax due. Married couples are considered one household, may file only one claim, and must combine their incomes.

### Mobile/Manufactured/Modular Homes

A claim for property tax credit may be filed if your mobile, manufactured, or modular home was assessed as real estate. If your mobile, manufactured, or modular home was not assessed as real estate, you may claim a credit on the property taxes due on the land where the home is located, if you own the land.

If your home is subject to the annual tax based on square footage, you may be eligible for a reduced square footage tax. Your county treasurer has the details on the Mobile/Manufactured/Modular Home Reduced Tax Rate Program.

### Due Date

This claim must be filed with your county treasurer on or before June 1, 2020. The treasurer may extend the filing deadline to September 30, 2020. The Director of Revenue may extend the filing deadline through December 31, 2021, for good cause.

### Additional Information

The location of your county treasurer can be found at the Iowa Treasurers website: [www.iowatreasurers.org](http://www.iowatreasurers.org).

For information about your Social Security benefits, go to the Social Security Administration website: [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount).

### Claimant Instructions

**Line 3b:** "Totally disabled" means:

- You are unable to engage in any substantial gainful employment;
- The unemployment is due to a physical or mental impairment that is:
  - Medically determined; and
  - Expected to last 12 months or longer or result in death.

Current proof of disability must be included with your claim. This must be:

- A current statement from the Veteran's Administration that in 2019 you were receiving a disability benefit due to 100% disability, or
- A copy of the current Social Security Administration document stating the date the disability began, or
- A written statement from your doctor noting the beginning date of disability and whether the disability is permanent or temporary.

**Claims without proper documentation will be denied. Proof of disability is not required if you were age 65 or older as of December 31, 2019.**

**Line 4:** Mark "Yes" if you are a resident of a nursing home or care facility. If not, mark "No." If you are living in a nursing home or care facility, you are eligible for the property tax credit on your homestead if it is not being rented to someone else. If it is being rented, you are not eligible to file a property tax credit claim, but you may be able to file a rent reimbursement claim based upon the rent payment you made to the nursing home.

**Line 6:** Mark "Yes" if part of your home was rented or used for business purposes during 2019. If not, mark "No." If you marked "Yes," you are entitled to a credit of property tax due on only that portion of the home utilized as the dwelling place by you and your spouse.

If you answered "Yes", on line 6, calculate the percentage of property tax that is allowable for a credit by determining the square footage of the home that is utilized as the personal dwelling, in proportion to the square footage of the entire home. Enter this percentage in the space provided below line 6.

For example: if the square footage for personal use is 750, and the total square footage is 1,000, the percentage is 75% (750 divided by 1,000 equals 75 percent).

## 2019 Household Income

Household income includes your income and your spouse's income, if living together, and monetary contributions received from any other person living with you. If you and your spouse do not live together, you may file separate claims. If you received a property tax credit in 2019, do not report this as income. Income reported for the purpose of this application may be different than that reported on an income tax return.

**Line 8: Wages, salaries, unemployment compensation, tips, etc.** - Enter the total wages, salaries, unemployment compensation, tips, bonuses, and commissions received.

**Line 9: In-kind assistance** - Enter any portion of your housing expenses, including utilities that were paid for you. Do not enter Federal Energy Assistance.

**Line 10: Title 19 benefits** - Enter your Title 19 benefits received for housing only. Do not include medical benefits. If you live in a nursing home or care facility, contact the administrator for the amount to enter, or:

- Enter 20% of your benefits if you lived in a nursing home, or
- Enter 40% if you lived in a care facility.

**Line 11: Social Security income** - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld.

**Line 12: Disability income** - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

**Line 13: All pensions and annuities** - Enter the total received from pensions and annuities. Include retirement pay for military service, even if not reportable for income tax purposes.

**Line 14: Interest and dividend income** - Enter taxable interest income, plus all interest income from federal, state, and municipal securities. Include taxable dividends and distributions received, cash dividends and dividends paid in the form of merchandise or other property and report at fair market value.

**Line 15: 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 reportable for income tax purposes. Any loss must be offset against gain, and a net loss must be reported as zero.

**Line 16: Money received from others** - Enter money received from others living with you. Do not include goods and services received.

**Line 17: Other income** - Enter total income received from the following sources:

- Child support and alimony payments.
- Welfare payments. Include Family Investment Program (FIP), children's Supplemental Security Income (SSI), 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.).
- Insurance income not reported elsewhere on this form.
- Gambling and all other income not reported elsewhere on this form.

## Treasurer's Instructions

**A credit claimed on this form is for the 2020/2021 Fiscal Year.**

**Line C:** Follow the steps below.

1. Obtain the taxable value of the land in the homestead for January 1, 2019, from the city or county assessor's office.
2. Divide line B by line A.
3. Multiply the result in step 2 by the number in step 1.
4. Enter the result in step 3 on Line C.

**Line D:** Obtain the taxable value of the homestead buildings for January 1, 2019, from the city or county assessor's office. Multiply this number by the percentage provided by the claimant on line 6 of the form. Enter the result on line D.

**Line J:** If line 5b was answered "Yes" enter the prorated gross property tax on line J or, if applicable, the prorated property tax base on line L. Example: There are three owners of a home, but only two of the owners reside there. The gross property taxes equal \$1,800. The prorated amount to be entered on line J is \$1,200,  $[(\$1,800 / 3) \times 2 = \$1,200]$ . Alternatively, each person may file a claim individually using their share of the property taxes. Prorate the Homestead Credit proportionately among the claimants.

**Line L:** This percentage is to be used in computing the amount to enter on line J or, if applicable, the prorated property tax base on line L. This computation will adjust the taxes on the land in the homestead in the same proportion.