



Charles E. Hackney, CFA
Manatee County Property Appraiser

January 2024

Property Address:

Parcel Number:

Dear Homeowner(s):

One of my functions as the Manatee County Property Appraiser is to ensure that all eligible taxpayers get the full benefit of those exemptions for which they are qualified. This letter and informational brochure are being sent to homeowners who may be 65 years of age or older as of January 1, 2024 and **may be** eligible for the Low Income Senior Exemption. This exemption has been adopted by Manatee County and several municipalities to provide an additional \$25,000 of assessed value to be exempted from their respective millage rate for qualified seniors. The Low Income Senior Homestead Exemption is available for senior homeowners who meet **all** the following criteria:

- ◆ Must have a current and valid homestead exemption
- ◆ At least one of the owners is 65 years of age or older as of January 1, 2024
- ◆ Have a combined household adjusted income for 2023 that does not exceed **\$36,614**.
(This amount is adjusted annually by the change in the consumer price index for that year.)
- ◆ An application must be filed with the Property Appraiser on or before **March 1st**

If you do not qualify, please discard this letter and no further action is necessary.

If you think that you may qualify, enclosed are the two forms necessary to file for the Low Income Senior Exemption. They must be completed and returned either by mail or in person to our office located at 915 4th Avenue West, Bradenton, Florida **no later than March 1, 2024.**

The two enclosed forms are as follows:

- ◆ Request for Transcript of Tax Return (**IRS Form 4506T-EZ**).
- ◆ Sworn Statement of Household Adjusted Gross Income (**DR501SC**) with instructions as follow:
 - ❖ Insert the parcel identification number for the property, if known.
 - ❖ Insert the name, location address and phone number of the person applying for the Low Income Senior Exemption.

Part 1

- ❖ Print the applicant's name as well as the name of each person who lives on the property, including the social security numbers. **DO NOT** include renters or boarders. If more than 5 persons reside on the property, complete and attach an additional sheet listing each person.

- ❖ Fill in each household member's date of birth. Proof of age is required. Attach a photocopy of **any** of the following documents as proof of age: Florida driver's license, Florida identification card, military identification card, birth certificate, passport, or voter registration card. **Notated in part 4.**

- ❖ Each household member must indicate if they file a Federal income tax return by checking either the "YES" or "NO" box.
 - ◆ Each household member who **will** be filing a 2023 Federal Income Tax return (YES)
 - Must provide a signed copy of their 2023 Federal Income Tax return (IRS 1040 or 1040SR) to the Property Appraiser's office no later than June 1, 2024. **Notated in part 2.**

 - ◆ Any household member who will **NOT** be filing a 2023 Federal Income Tax return (IRS Form 1040) (NO)
 - Must sign and return the "Request for Transcript of Tax Return" (IRS Form 4506T-EZ) **Notated in part 3.**
 - Must provide copies of all 1099s and income statements **listed on page 3.**

- ❖ List the annual total adjusted household income for **all persons residing on the property**, including the taxable portion of Social Security. Total household income for all persons residing in the household, must not exceed **\$36,614.**

The applicant must read the certification, sign, print name and date the form on **page 2.**

Note: You must submit this application by the **March 1st** deadline regardless of when your Federal IRS (1040) Tax Return is filed. The application may be amended at a later date by contacting our office.

If there are any questions regarding this letter, please contact our office at 941.748.8208.

Sincerely,



Charles E. Hackney, CFA
Property Appraiser

Enclosures: 2



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 2024

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 and Social Security number of <u>ALL</u> Household Members	Date of Birth	Are you filing an 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.

2023 Household Adjusted Gross Income must not exceed \$36,614

2024

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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

Please return the completed application to:

Manatee County Property Appraiser
PO Box 1338
Bradenton, FL 34206

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.

Short Form Request for Individual Tax Return Transcript

▶ **Request may not be processed if the form is incomplete or illegible.**
▶ **For more information about Form 4506T-EZ, visit www.irs.gov/form4506tez.**

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 or individual taxpayer identification number on tax return
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 Year(s) requested. Enter the year(s) of the return transcript you are requesting (for example, "2008"). Most requests will be processed within 10 business days.

 2023

Note. If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the return has not been filed, the IRS will notify you that it was unable to locate a return, or that a return was not filed, whichever is applicable.

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

Signature of taxpayer(s). I declare that I am the taxpayer whose name is shown on either line 1a or 2a. If the request applies to a joint return, **either** spouse must sign. **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 4506T-EZ. See instructions.

Sign Here	Signature (see instructions)	Date	Phone number of taxpayer on line 1a or 2a
	Spouse's signature	Date	

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

Future Developments

For the latest information about developments related to Form 4506T-EZ, such as legislation enacted after it was published, go to www.irs.gov/form4506tez.

The filing location for the Form 4506T-EZ has changed. Please see the **Where to File** section for your new 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. Individuals can use Form 4506T-EZ to request a tax return transcript for the current and the prior three years that includes most lines of the original tax return. The tax return transcript will not show payments, penalty assessments, or adjustments made to the originally filed return. Form 4506T-EZ cannot be used by taxpayers who file Form 1040 based on a tax year beginning in one calendar year and ending in the following year (fiscal tax year). Taxpayers using a fiscal tax year must file Form 4506-T, Request for Transcript of Tax Return, to request a return transcript.

Use Form 4506-T to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

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.

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 Transcript of Your Tax Records" under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506T-EZ to the address below for the state you lived in when the return was filed.

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

If you filed an individual return and lived in:

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

Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Vermont, Virginia, Wisconsin

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

Mail or fax to the "Internal Revenue Service" at:

RAIVS Team
Stop 6716 AUSC
Austin, TX 73301

855-587-9604

RAIVS Team
Stop 6705 S-2
Kansas City, MO
64999

855-821-0094

RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

855-298-1145

Specific Instructions

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 address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

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 "9999999999" on the transcript.

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

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

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

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. If you request a transcript, sections 6103 and 6109 require you to provide this information, including your SSN. 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 4506T-EZ will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 9 min.; **Preparing the form**, 18 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 4506T-EZ 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.