



**Charles E. Hackney**  
**Manatee County Property Appraiser**

January 2012

Dear Homeowner(s):

As Manatee County's Property Appraiser, one of my functions is to ensure that all eligible taxpayers get the full benefit of those exemptions to which they are entitled. This letter and informational brochure are being sent to homeowners who may be 65 years of age or older as of January 1, 2012, and **may be** eligible for the Low Income Senior Homestead Exemption. This exemption has been adopted by Manatee County and several of our municipalities to provide for 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:

- ◆ Have a combined household adjusted gross income for 2011 that does not exceed \$27,030. (This amount is adjusted annually by the change in the consumer price index for that year.)
- ◆ At least one of the owners is 65 years of age as of January 1, 2012, and
- ◆ Are eligible for homestead exemption.

**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 4<sup>th</sup> Avenue West, Bradenton, Florida **no later than March 1, 2012.**

**The two enclosed forms are as follows:**

- ◆ Short Form Request for Individual Tax Return Transcript (**IRS Form 4506T-EZ**).
- ◆ Sworn Statement of Household Adjusted Gross Income (**EX501SC**) with instructions as follow:

**Section 1**            Insert or confirm the parcel identification number for the property.

**Section 2**            Insert or confirm the name and mailing address of the persons applying for the Low Income Senior Exemption.

**Section 3**            Insert or confirm the address of the property if different from Section 2.

- Section 4A** Print the applicant's name as well as the name of each person who lives on the property. **DO NOT** include renters or boarders. If more than 3 persons reside on the property, complete and attach an additional sheet listing each person.
- Section 4B** Each household member must indicate their marital status as:  
M = Married, S = Single, D = Divorced, or W = Widow or Widower.
- Section 4C** Each household member must indicate if they file a Federal income tax return by checking either the "YES" or "NO" box. Any household member who will **NOT** be filing a 2011 Federal Income Tax return (IRS Form 1040), will also need to sign and return the "**Short Form Request for Individual Tax Return Transcript**" (IRS Form 4506T-EZ) by **March 1, 2012**.
- Each household member who **will** be filing a 2011 Federal Income Tax return, **must provide a signed copy of their 2011 Federal Income Tax return (IRS 1040, 1040A, or 1040EZ) to the Property Appraiser's office no later than June 1, 2012. If the tax return is provided, the "Short Form Request for Individual Tax Return Transcript" (IRS Form 4506T-EZ) will not be required.**
- Section 4D** Fill in each household member's date of birth using the month (1 through 12), day, and year in the boxes provided. 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.**
- Section 4E** Fill in the Social Security number for each household member.
- Section 5** List the annual total 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 **\$27,030**.
- Section 6** The application must be signed and dated and should include the applicant's phone number.

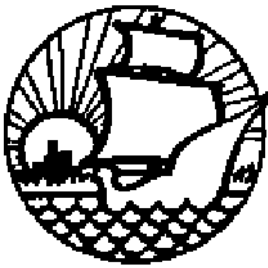
If there are any questions regarding this letter, please contact our office at 941.748.8208.

Sincerely,



Charles E. Hackney  
Property Appraiser

Enclosures: 2



MANATEE COUNTY PROPERTY APPRAISER

EX501SC (Rev 01/12)

Low Income Senior Exemption Application for Persons Age 65 and Older

Application Year - 2012

March 1st Filing Deadline

SECTION 1

PARCEL ID:

SECTION 2 APPLICANT NAME AND MAILING ADDRESS:

SECTION 3 PROPERTY ADDRESS:

Empty box for Applicant Name and Mailing Address.

Empty box for Property Address.

Table with 5 columns: SECTION 4A HOUSEHOLD MEMBERS, B Marital Status, C Do you file a Federal Income Tax return?, D Date of Birth, E Social Security Number. Rows for Applicant 1, 2, and 3.

SECTION 5 TOTAL HOUSEHOLD INCOME Complete this box by combining income for ALL persons residing in the household excluding boarders and renters

Form for Section 5 with various income categories: Earned income, Taxable investment income, Interest income, Rents, Royalties, Dividends, Annuities, Taxable Social Security Benefits, Income from retirement plans, Income from pensions, Income from trust funds, Capital gains (losses), Taxable Veteran's Admin. benefits, Other (specify), and TOTAL ANNUAL HOUSEHOLD INCOME.

- For each household member who checked YES in Section 4C, submit a copy of the 2011 IRS 1040 by June 1, 2012
• For each household member who checked NO in Section 4C, submit copies of ALL 1099 forms by June 1, 2012

SECTION 6 AFFIRMATION

I hereby certify that I am at least 65 years of age as of the year for which this exemption is applied and the total prior year's adjusted gross income of all persons residing, excluding renters and boarders, on the property as of January 1st does not exceed statutory limitations. 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 any 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 penalty of perjury, I declare that I have read the foregoing sworn statement of household income and that the facts in it are true and correct.

Signature lines for Applicant 1, Applicant 2, and Applicant 3. Includes fields for Daytime Phone, Date, and REVIEWED BY.

## Additional information regarding the Low Income Senior Exemption:

### REQUIREMENTS TO QUALIFY FOR THE LOW INCOME SENIOR EXEMPTION:

- ◆ Must have a current and valid homestead exemption.
- ◆ Must be 65 years of age or older as of January 1, of the application year (2012).
- ◆ Household adjusted gross income for all persons residing in the household must not exceed \$27,030. This amount will be adjusted annually by the change in the Consumer Price Index.

An application must be filed annually with the Property Appraiser on or before March 1<sup>st</sup>.

### Section 196.075, Florida Statutes

#### 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. The term does not include persons boarding or renting a portion of the dwelling.

**b. “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 amount reported on IRS Form 1040, line 37 or IRS Form 1040A, line 21.

(Rev. January 2012)

Department of the Treasury  
Internal Revenue Service▶ **Request may not be processed if the form is incomplete or illegible.****Tip.** Use Form 4506T-EZ to order a 1040 series tax return transcript free of charge, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number or individual taxpayer identification number on tax return
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> 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** If the transcript 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.

Third party name

Telephone number

Address (including apt., room, or suite no.), city, state, and ZIP code

**Caution.** If the tax transcript is being mailed to a third party, ensure that you have filled in line 6 before signing. Sign and date the form once you have filled in this line. Completing this step helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.**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. Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return.**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 may notify you or the third party 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** husband or wife must sign. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.**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.

**What's New**

The IRS has created a page on IRS.gov for information about Form 4506T-EZ at <http://www.irs.gov/form4506>. Information about any recent developments affecting Form 4506T-EZ (such as legislation enacted after we released it) will be posted on that page.

**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. You can also designate (on line 5) a third party (such as a mortgage company) to receive a transcript. 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.

**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 "Order a Transcript" 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, Kentucky, Louisiana, Mississippi, 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

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

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

RAIVS Team  
Stop 6716 AUSC  
Austin, TX 73301  
512-460-2272

RAIVS Team  
Stop 37106  
Fresno, CA 93888  
559-456-5876

RAIVS Team  
Stop 6705 P-6  
Kansas City, MO 64108  
816-292-6102

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 Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
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.

**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.

**Signature and date.** Form 4506T-EZ 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 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.