



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

January 2009

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, 2009, in an effort to contact those homeowners that **may be** eligible for the Low Income Senior Homestead Exemption. The exemption that Manatee County and several of our municipalities have adopted provides 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 2008 that does not exceed \$25,873. (This amount is increased 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, 2009, 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 2, 2009.**

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

- ◆ Request for Transcript of Tax Return (**IRS Form 4506T**).
- ◆ 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 2008 Federal Income Tax return (IRS Form 1040), will also need to sign and return the "**Request for Transcript of Tax Return**" (IRS Form 4506T) by **March 2, 2009**.

Each household member who will be filing a 2008 Federal Income Tax return, **must provide a signed copy of their 2008 Federal Income Tax return (IRS 1040, 1040A, or 1040EZ) to the Property Appraiser's office no later than June 1, 2009. If the tax return is provided, the "Request for Transcript of Tax Return" (IRS Form 4506T) 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 **\$25,873**.

**Section 6** The application must be signed and dated and should include the applicant's phone number.

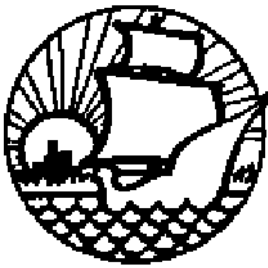
If there are any questions regarding this letter, please contact our office at 941.748.8208.

Sincerely,



Charles E. Hackney  
Property Appraiser

Enclosures: 2



MANATEE COUNTY PROPERTY APPRAISER

EX501SC (Rev 12/08)

Low Income Senior Exemption Application for Persons Age 65 and Older

Application Year - 2009

March 2nd Filing Deadline

SECTION 1

PARCEL ID:

SECTION 2 APPLICANT NAME AND MAILING ADDRESS:

Empty box for applicant name and mailing address.

SECTION 3 PROPERTY 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 (Attach Required Proof), 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 fields for: 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 2008 IRS 1040 by June 1, 2009
• For each household member who checked NO in Section 4C, submit copies of ALL 1099 forms by June 1, 2009

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 (2009).
- ◆ Household adjusted gross income for all persons residing in the household must not exceed \$25,873. 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.

**Request for Transcript of Tax Return**

(Rev. January 2008)

Department of the Treasury  
Internal Revenue Service

- ▶ **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.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return	<b>2b</b> Second social security number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code	
<b>4</b> Previous address shown on the last return filed if different from line 3	
<b>5</b> 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.	

**Caution: DO NOT SIGN** this form if a third party requires you to complete Form 4506-T, and 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 2006, filed in 2007, will not be available from the IRS until 2008. 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.

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**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.

<b>Sign Here</b>		Date	Telephone number of taxpayer on line 1a or 2a (    )
	Signature (see instructions)		
	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, or the state your business was 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.

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

**Note.** You can also call 1-800-829-1040 to request a transcript or get more information.

### 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
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362
Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia	RAIVS Team Stop 6705-B41 Kansas City, MO 64999
	816-292-6102

### 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, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409
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, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250
	801-620-6922
	859-669-3592

**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-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.