



Charles E. Hackney
Manatee County Property Appraiser

January 2019

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, 2019 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 2018 that does not exceed \$30,174. (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, 2019, 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 4th Avenue West, Bradenton, Florida **no later than March 1, 2019.**

The two enclosed forms are as follows:

- ◆ Request for Transcript of Tax Return (**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. Fill in the date you began using this property as your permanent residence. Use month (1 through 12), day, and year in the boxes provided.

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 2018 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 1, 2019**.

Each household member who will be filing a 2018 Federal Income Tax return, **must provide a signed copy of their 2018 Federal Income Tax return (IRS 1040) to the Property Appraiser's office no later than June 3, 2019. If the tax return is provided the "Request for Transcript of Tax Return" (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 **\$30,174**.

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

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 (2019).
- ◆ Household adjusted gross income for all persons residing in the household must not exceed \$30,174. 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 1st.

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 7.

Please return the completed application to:

Manatee County Property Appraiser
P.O. Box 1338
Bradenton, FL 34206

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

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)**5a** 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

Manatee County Property Appraiser

941-748-8208

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

PO Box 1338, Bradenton, FL, 34206

5b Customer file number (if applicable) (see instructions)**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.

2018

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 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** 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 4506-T.** See instructions.Phone number of taxpayer
on line 1a or 2a

Sign Here	Signature (see instructions)	Date	
	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.

What's New. 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, is shown on the transcript.

A new optional Customer File Number field is available to use when requesting a transcript. You have the option of inputting a number, such as a loan number, in this field. You can input up to 10 numeric characters. The customer file number should not contain an SSN. This number will print on the transcript. The customer file number is an optional field and not required.

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 "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, 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
855-587-9604

RAIVS Team
Stop 37106
Fresno, CA 93888
(855) 800-8105

RAIVS Team
Stop 6705 P-6
Kansas City, MO 64999
855-821-0094

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 5b. 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 be blank 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.