FORM
SC-40
State Form 44404
(R11 / 9-12)

Unified Tax Credit for the Elderly

Married Claimants Must File Jointly

2012

You Must File This Form by July 1, 2013

Your first name	Initial	Last name
Spouse's first name	Initial	Last name

Your Social Security Number

Spouse's Social Security Number

Present address (number and street or rural route)		
City or Town	State	Zip/Postal code

Taxpayer's date of death M M D D 2012

Spouse's date of death M M D D 2012

1. Check box if you were age 65 or older by Dec. 31, 2012 ☐ Check box if spouse was age 65 or older by Dec. 31, 2012 ☐
2. Were you a resident of Indiana for six months or more during 2012? ☐ Yes ☐ No
3. Was your spouse a resident of Indiana for six months or more during 2012? ☐ Yes ☐ No

Determine Your Income

Certain income, such as Social Security, veteran's disability pensions and life insurance proceeds, should **not** be entered on this form. Enter all other income received by you and your spouse during the tax year. **Complete all spaces.** If you had no income from any of the sources listed below, place a zero (-0-) in the space provided. **Round all entries.**

A.	Wages, salaries, tips and commissions, unemployment compensation, etc	A		00
B.	Dividend and interest income	B		00
C.	Net gain or loss from rental income, business income, etc	C		00
D.	Pensions or annuities **(Do not enter Social Security benefits)**	D		00
E.	**Total income** (Add Lines A through D and enter the total here)	E		00
F.	**Your Refund** (See chart on back to figure your refund)	F		00

G. Direct Deposit (1) Routing Number (3) ☐ Checking (4) ☐ Savings

(2) Account Number

(5) Place an "X" in the box if refund will go to an account outside the United States. ☐

Under penalty of perjury, I (we) have examined this return and to the best of my (our) knowledge and belief, it is true, complete, and correct and that I am (we are) **not** required to file an Indiana income tax return.

Your Signature Date

Spouse's Signature Date

Daytime Telephone Number

I authorize the Department to discuss my return with my personal representative ☐ **Yes** ☐ **No**
If yes, complete the information below.

Personal Representative's Name (please print)

Telephone number

Address

City

State Zip Code + 4

Paid Preparer: Firm's Name (or yours if self-employed)

☐ PTIN

Address

City

State Zip Code + 4

16212111694

Note: If you lived in Lake County and paid property tax on your residence, file Form IT-40 to get both the residential property tax credit plus the Unified Tax Credit for the Elderly.

Who may use this form to claim the Unified Tax Credit for the Elderly?

You may be able to claim a credit if you and/or your spouse meet the following requirements:

- You and/or your spouse must have been age 65 or older by Dec. 31, 2012;
- If married, you must file a joint return;
- You and/or your spouse must have been an Indiana resident for more than six months during 2012; and
- You and/or your spouse must not have been in prison more than 180 days during 2012.

You may file this form if you meet **all** the above requirements, **and**

- You are single or widowed and your income on Line E is under $2,500*****; **or**
- You are married, and only one person is age 65 or older, and your income on Line E is less than $3,500*****; **or**
- You are married, both of you are age 65 or older, and your income on Line E is less than $5,000*****.

Complete Lines A through E on the front of this form. Then, compare the Line E amount to the amounts on the chart below based on your filing status and age. This will give you your refund amount.

*****If your income is more than these amounts, you will need to file either Form IT-40 (if you are a full-year resident), or Form IT-40PNR (if you and/or your spouse are part-year residents), and claim the credit on one of those forms.

Note: If a spouse dies before this return is filed, the surviving spouse can claim this credit by filing a joint return. A copy of the death certificate must be attached to the tax return to verify the date of death. However, if a taxpayer dies and does not have a surviving spouse, the estate **cannot** claim the credit on behalf of the deceased taxpayer.

Direct deposit

You may have your refund directly deposited in your checking or savings account.

The **routing number** is nine digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number because it may have internal codes as part of the actual routing number.

The **account number** can be up to 17 digits. Omit any hyphens, accents and special symbols. Enter the number from left to right and leave any unused boxes blank.

Check the appropriate box for the type of account to which you are making your deposit, and if the refund will go to an account outside the United States.

Personal Representative Information

If you complete this area, you are authorizing the Department to be in contact with someone other than you (e.g. paid preparer, relative or friend, etc.) concerning information about this tax return. After your return is filed, the Department will communicate primarily with your designated personal representative.

Note: If you are due a refund, it will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

File this form by July 1, 2013, to be eligible for this credit. If you have not received your refund within 12 weeks of filing, you may call our automated information line at (317) 233-4018.

Please mail your claim for refund to:

Elderly Credit
Indiana Dept. of Revenue
P.O. Box 6103
Indianapolis, IN 46206-6103

Mail by July 1, 2013

Compare the Figure on Line E to the Chart Below: Enter <u>Your Refund Amount</u> on Line F.					
Single or Widowed 65 or Older		**Married with only one person 65 or Older**		**Married with both persons 65 or Older**	
<u>If Line E is:</u>	**<u>Your Refund Amount is:</u>**	**<u>If Line E is:</u>**	**<u>Your Refund Amount is:</u>**	<u>If Line E is:</u>	**<u>Your Refund Amount is:</u>**
0-$999.99	$100.00	0-$999.99	$100.00	0-$999.99	$140.00
$1,000-$2,499.99	$50.00	$1,000-$2,999.99	$50.00	$1,000-$2,999.99	$90.00
$2,500 or Over	You <u>must</u> file form IT-40 or IT-40PNR	$3,000-$3,499.99	$40.00	$3,000-$4,999.99	$80.00
		$3,500 or Over	You <u>must</u> file form IT-40 or IT-40PNR	$5,000 or Over	You <u>must</u> file Form IT-40 or IT-40PNR

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