



# Unified Tax Credit for the Elderly

**Married Claimants Must File Jointly**

# 2022

**Due April 18, 2023**

Your first name	Initial	Last name	Your Social Security Number		
Spouse's first name	Initial	Last name	Spouse's Social Security Number		
Present address (number and street or rural route)			Taxpayer's date of death		
City or Town			Spouse's date of death		
State		ZIP/Postal code	M M D D	M M D D	
			2022	2022	

1. Check box if you were age 65 or older by Dec. 31, 2022  Check box if spouse was age 65 or older by Dec. 31, 2022
2. Were you a resident of Indiana for six months or more during 2022?  Yes  No
3. Was your spouse a resident of Indiana for six months or more during 2022?  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 ( <b>Do not enter Social Security benefits</b> ).....	D	00
E. <b>Total Income</b> (Add Lines A through D and enter the total here).....	E	00
F. <b>Your Elderly Credit</b> (See chart on back to figure your refund) .....	F	00
G. Your 2022 Additional Automatic Taxpayer Refund (See instructions) .....	G	00

H. **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

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 \_\_\_\_\_

\_\_\_\_\_  
Spouse's Signature Date

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

PTIN

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ ZIP Code \_\_\_\_\_



**Important Information**

- The filing due date for this form is April 18, 2023.
- You cannot file this form if you have an **extension of time to file**. Instead, you must file and claim this credit on Form IT-40 or Form IT-40PNR.
- You must file no later than three years after the filing due date to be eligible to claim a refund on this form.

The Unified Tax Credit for the Elderly is available to individuals age 65 or over with taxable income of less than \$10,000. If your income on Line E is less than the amounts on the chart below, you are eligible to claim this credit on this form. If it is more, then you must file Form IT-40 or Form IT-40PNR to claim the credit. **Do not** file Form SC-40 if you are required to file Form IT-40 or Form IT-40PNR.

**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, 2022;
- If married, you must file a joint return;
- You and/or your spouse must have been an Indiana resident for at least six months during 2022; and
- You and/or your spouse must not have been in prison 180 days or more during 2022.

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.

**Important.** If your income is more than these amounts, **do not** file this form. Instead, you must file Form IT-40 (or IT-40PNR if you are not a full-year resident), and claim the credit on that form.

**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.** Your refund will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

**2022 Additional Automatic Taxpayer Refund**

For the 2022 Additional Automatic Taxpayer Refund, you may claim a refund if:

- You were not eligible for the \$125 Automatic Taxpayer Refund paid in 2022.
- You were not claimed as a dependent of another taxpayer for 2022.
- You received Social Security benefits in 2022.
- You file this form before January 1, 2024.

If you or your spouse are claiming this credit and received Social Security benefits in 2022 other than Supplemental Security Income (SSI), you must include a copy of Form SSA-1099 for 2022 for that person to claim this credit. If you and/or your spouse are receiving only SSI, include a statement of benefit eligibility for SSI instead of the SSA-1099. If this credit is being claimed for both you and your spouse, you must include the required information for both you and your spouse.

A married individual may file this form to claim this credit on behalf of an individual even if the individual is not eligible for the Unified Credit for the Elderly, provided that the individual is eligible for this credit and this form could have been filed otherwise to claim the Unified Credit for the Elderly for one of the spouses. Enter \$200 if one filer is eligible or \$400 if you are married filing jointly and both spouses meet the requirements above.

If you have not received your refund within 12 weeks of filing, check the status of your refund online at [www.in.gov/dor/online-services/check-the-status-of-your-refund/](http://www.in.gov/dor/online-services/check-the-status-of-your-refund/), or call our automated information line at 317-232-2240.

Please mail your claim for refund to:

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

**Mail by April 18, 2023**

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	
If Line E is:	Your Refund Amount is:	If Line E is:	Your Refund Amount is:	If Line E is:	Your Refund Amount is:
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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