

| List of Deductions and Credits:  | Forms Required:  |
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| <ul style="list-style-type: none"> <li>The Homestead Credit: This credit is for the homeowners' principal place of residence located in the state of Indiana.</li> </ul>   | <ul style="list-style-type: none"> <li>Settlement statement or copy of mortgage.</li> </ul>                  |
| <ul style="list-style-type: none"> <li>Homestead Standard Deduction: A taxpayer who is eligible for a homestead credit is eligible for a standard deduction.</li> </ul>  | <ul style="list-style-type: none"> <li>Settlement statement or copy of mortgage.</li> </ul>                  |
| <ul style="list-style-type: none"> <li>Mortgage Deduction: The deduction equals \$3,000, one-half of the assessed value of the property, or the balance of the mortgage or contract indebtedness as of the assessment date, which ever is least.</li> </ul>  | <ul style="list-style-type: none"> <li>Settlement statement or copy of mortgage.</li> </ul>                  |
| <ul style="list-style-type: none"> <li>Over Age 65 Deduction: The deduction equals \$12,480 if all individuals who share ownership and residence are at least 65 years of age on the December 31 prior to filing. The combined adjusted gross income of homeowners may not exceed \$25,000 and the assessed value of the property must be \$182,430 or less.</li> </ul>  | <ul style="list-style-type: none"> <li>Form 1040 for previous calendar year.</li> </ul>                      |
| <ul style="list-style-type: none"> <li>Senior Citizen/Over Age 65 Income Based Credit: A taxpayer who is at least 65 years of age on the December 31 prior to filing for homestead property and the property taxes on the homestead increase by more than 2% from the prior year. An applicant's adjusted gross income may not exceed \$30,000 or \$40,000 for a married couple filing jointly. The assessed value of the property must be \$160,000 or less.</li> </ul> | <ul style="list-style-type: none"> <li>Form 1040 for previous calendar year.</li> </ul>                      |
| <ul style="list-style-type: none"> <li>Blind and Disabled Deduction: The maximum deduction is \$12,480. Applicants must provide proof of blindness or disability to the county auditor. (Can be combined with any other deductions except Over Age 65.)</li> </ul>   | <ul style="list-style-type: none"> <li>Proof of blindness or proof of disability.</li> </ul>                 |
| <ul style="list-style-type: none"> <li>Disabled Veteran Deduction: Received an honorable discharge after serving at least 90 days in the U.S. military and suffering from at least a 10% disability if over age 62 or complete disability if under the age of 62. The assessed value of the applicants property must not exceed \$143,160. (Can be combined with any other deductions except Over Age 65.)</li> </ul>  | <ul style="list-style-type: none"> <li>Proof of eligibility.</li> </ul>                                      |
| <ul style="list-style-type: none"> <li>Veteran with Service Connected Disability Deduction: Received an honorable discharge after having service in the U.S. Military or Naval forces during any of its wars and suffers from at least a 10% service connected disability. (Can be combined with any other deductions except Over Age 65 and Surviving WWI Spouse.)</li> </ul>   | <ul style="list-style-type: none"> <li>Proof of eligibility.</li> </ul>                                      |
| <ul style="list-style-type: none"> <li>Veteran of World War I Deduction: The deduction equals \$18,720 for a veteran of World War I who's principal place of residence has an assessed value or less than \$206,500. (Can be combined with any other deductions except Over Age 65.)</li> </ul>  | <ul style="list-style-type: none"> <li>Proof of eligibility.</li> </ul>                                      |
| <ul style="list-style-type: none"> <li>Surviving Spouse of World War I Veteran Deduction: The deduction equals \$18,720 for a surviving spouse of a veteran of World War I who's deceased spouse served in the military forces of the U.S. before November 12, 1918 and received an honorable discharge. (Can be combined with any other deductions except Over Age 65 and Veteran with Service Connected Disability.</li> </ul>   | <ul style="list-style-type: none"> <li>Proof of eligibility.</li> </ul>                                      |
| <ul style="list-style-type: none"> <li>Solar Energy or Wind Deduction: A taxpayer may have deducted each year an amount equal to the remainder of assessed value of the property with the energy or power device included minus the assessed value of the property without the energy or power device.</li> </ul>  | <ul style="list-style-type: none"> <li></li> </ul>   |
| <ul style="list-style-type: none"> <li>Geothermal or Hydroelectric Deduction: A taxpayer may have deducted each year an amount equal to the remainder of assessed value of the property with the energy or power device included minus the assessed value of the property without the energy or power device.</li> </ul>   | <ul style="list-style-type: none"> <li>Certification from IDEM -- make, model, and serial number.</li> </ul> |