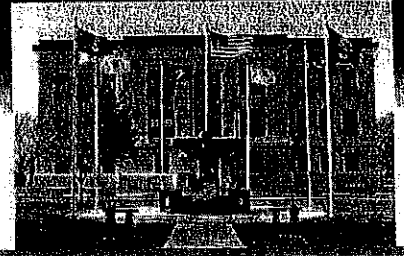


Douglas County Supervisor of Assessments

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January 1, 2025

Dear Taxpayer,

Enclosed you will find a copy of your 2025 Combined Senior Renewal Form (instructions included). To process the Low-Income Senior Assessment Freeze (SAF) you will need to provide the supporting documentation (1040 and Schedule I & II) listed below. These supporting documents will be required every year.

Eligibility

- "Household income" means the combined income of the members of a household in the prior year.
- Members of the household include:
 - The applicant
 - The applicant's spouse
 - All other persons living on the property as of Jan 1st of the prior year
- For purposes of income verification:
 - All members of the household must provide a copy of their federal income tax return (including **all** schedules)
 - Any household member who is **NOT** required to file and did not file a prior year tax return must provide copies of **all** 1099 forms (including but not limited to SSA-1099 and any 1099 forms for annuities, 401ks, other pensions, interest income, rental income, farm income, life insurance dividends and all other income sources.)

*If you choose not to provide the supporting documentation, only your Senior Homestead Exemption will be renewed.

*Documentation must be provided to our office by **May 1, 2025**.

Office of Supervisor of Assessments

Step-by-Step Instructions

Part 1: Applicant information

Lines 1 through 5 – Type or print the requested information.

Part 2: Property information

Lines 1 and 2 – Identify the property for which this application is filed.

Lines 3 and 4 – Answer the questions by marking an "X" next to your statement. If you answered "Yes" to the question on Line 3 and you know the base year, write it in the space provided.

Part 3: Household income for 2023

"Income" for this exemption means 2023 federal adjusted gross income, plus certain items subtracted from or not included in your federal adjusted gross income (320 ILCS 25/3.07). These include tax-exempt interest, dividends, annuities, net operating loss carryovers, capital loss carryovers, and Social Security benefits. Income also includes public assistance payments from a governmental agency, SSI, and certain taxes paid. These Step-by-Step Instructions provide federal return line references and reporting statement references, whenever possible.

The amounts written on each line must include the 2023 income for you, your spouse, and all the other individuals living in the household.

As an alternative income valuation, a homeowner who is enrolled in any of the following programs may be presumed to have household income that does not exceed the maximum income limitation for that tax year: Aid to the Aged, Blind or Disabled (AABD) Program or the Supplemental Nutrition Assistance Program (SNAP), both of which are administered by the Department of Human Services; the Low Income Home Energy Assistance Program (LIHEAP), which is administered by the Department of Commerce and Economic Opportunity; The Benefit Access program, which is administered by the Department on Aging; and the Senior Citizens Real Estate Tax Deferral Program.

Line 1 – Social Security and Supplemental Security Income (SSI) benefits

Write the total amount of retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration (shown on Form SSA-1099, box 3 or use box 5 only if there is a reduction of benefits). You also must include any Supplemental Security Income (SSI) the entire household received and any benefits to dependent children in the household. Do not include reimbursements under Medicare/Medicaid for medical expenses.

Note: The amount deducted for Medicare is already included in the amount in box 3 of Form SSA-1099.

Line 2 – Railroad Retirement benefits

Write the total amount of retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received under the Railroad Retirement Act (shown on Forms SSA-1099 and RRB-1099).

Line 3 – Civil Service benefits

Write the total amount of retirement, disability, or survivor's benefits the entire household received under any Civil Service retirement plan (shown on Form 1099-R).

Line 4 – Annuities and other retirement income

Write the total amount of income the entire household received as an annuity from any annuity, endowment, life insurance contract, or similar contract or agreement (shown on Form 1099-R). Include only the federally taxable portion of pensions, IRAs, and IRAs converted to Roth IRAs (shown on U.S. 1040, Line 4b). IRAs are not taxable when "rolled over," unless "rolled over" into a Roth IRA.

Line 5 – Human Services and other governmental cash public assistance benefits

Write the total amount of Human Services and other governmental cash public assistance benefits the entire household received. If the first two digits of any member's Human Services case number are the same as any of those in the following list, you must include the total amount of any of these benefits on Line 5.

01 aged
02 blind
03 disabled

04 and 06 temporary assistance to
needy families (TANF)
07 general assistance

To determine the total amount of the household benefits, multiply the monthly amount each person received by 12. You must adjust your figures accordingly if anyone in the household did not receive 12 equal checks during this period.

Food stamps and medical assistance benefits anyone in the household may have received are not considered income and should not be added to your total income.

Line 6 – Wages, salaries, and tips from work

Write the total amount of wages, salaries, and tips from work for every household member (shown in box 1 of Form W-2).

Line 7 – Interest and dividends received

Write the total amount of interest and dividends the entire household received from all sources, including any government sources (shown on Forms 1099-INT, 1099-OID, and 1099-DIV). You must include both taxable and nontaxable amounts.

Line 8 – Net rental, farm, and business income or (loss)

Write the total amount of net income or loss from rental, farm, business sources, etc., the entire household received, as allowed on U.S. 1040, Schedule 1, Lines 3, 5, and 6. You cannot use any net operating loss (NOL) carryover in figuring income.

Line 9 – Net capital gain or (loss)

Write the total amount of taxable capital gain or loss the entire household received in 2023, as allowed on U.S. 1040, Line 7 and U.S. 1040, Schedule 1, Line 4. You cannot use a net capital loss carryover in figuring income.

Line 10 – Other income or (loss)

Write the total amount of other income or loss not included in Lines 1 through 9, that is included in federal adjusted gross income, such as alimony received, unemployment compensation, taxes withheld from oil or gas well royalties. You cannot use any net operating loss (NOL) carryover in figuring income.

Line 11 – Add Lines 1 through 10.

Line 12 – Subtractions

You may subtract only the reported adjustments to income totaled on U.S. 1040, Schedule 1, Line 26. For example:

- IRA deduction
- Archer MSA deduction
- student loan interest deduction
- jury duty pay you gave to your employer
- penalty on early withdrawal of savings
- self-employed SEP, SIMPLE, and qualified plans
- alimony or maintenance paid
- educator expenses
- deductible part of self-employment tax
- self-employed health insurance deduction
- health savings account deduction
- moving expenses for members of the Armed Forces

Line 13 – Total household income

Subtract Line 12 from Line 11. If this amount is greater than \$65,000, you do not qualify for this exemption. See Page 3.

Part 4: Affidavit

Lines 1 through 4 – Mark the item that applies. Read the affidavit carefully. The statements must apply.

Line 7 – Write the names and tax identification numbers of the individuals, other than yourself, who used the property for their principal residence on January 1, 2024. Attach an additional sheet if necessary.

Line 8 – Follow the instructions on the form. If your spouse does not reside at this property, be sure to write his or her name and address.