



## SENIOR FREEZE EXEMPTION FOR TAX YEAR 2016

Property Index Number(s)

Property Owner(s) Name(s)

Property Street Address

City State Zip

Daytime Phone Number

On January 1, 2016, I was (check one):

Single Separated  
Married Widowed  
Divorced

The address of my spouse, if different than the property address listed, is:

Street Address

City State Zip

Applicant's current mailing address:

Sworn under oath, I state that:

1. The property described above was my principal residence on January 1, 2015 **and** January 1, 2016.
2. On January 1, 2015 **and** January 1, 2016 I:
  - a. was the owner of record for the above described property, or
  - b. had legal or equitable interest in the property, or
  - c. had leasehold interest in the property that was used as a single family residence.

Date of Purchase (month/year)

3. I was born in **1951** or earlier. ***If this is my first time applying for the Senior Freeze Exemption***, I have included a copy of a *recent property tax bill* **and** one of the valid forms of proof of age listed below:  
Valid forms include: - Illinois Driver's License (both sides)  
- Illinois Identification (ID) Card

Date of Birth

**NOTE:** Individuals using forms indicating a previous name must demonstrate a connection to the current name by including a copy of a marriage certificate or other supporting documents. Owners of Cooperative Apartments must also submit a copy of their Stock Certificate, Occupancy or Trust Agreement.

4. I was liable for paying 2015 and will be liable for paying 2016 property taxes on the property described.
5. I have not applied for a Senior Freeze Exemption for any other property for 2016.

6. On January 1, 2016 the following individuals used the property listed for their principal residence. (List your spouse if he/she used the property as his/her principal residence on January 1, 2016) Attach an additional sheet if necessary.

Your Name

Your Social Security Number (optional)

Name

Social Security Number (optional)

**SENIOR FREEZE APPLICATION CONTINUED ON NEXT PAGE**



## SENIOR FREEZE EXEMPTION FOR TAX YEAR 2016

7. My total household income, including my income and the income of all persons listed on number 6 on the previous page, **for income Tax Year 2015**, was (use the instructions on the next page):

A	Social Security and SSI benefits (include Medicare deductions).....	\$	
B	Railroad Retirement benefits (include Medicare deductions).....		
C	Civil Service benefits.....		
D	Annuity benefits and federally taxable pension and IRA benefits.....		
E	Human Services and other governmental assistance.....		
F	Wages, salaries and tips from work.....		
G	Interest and dividends received.....		
H	Net rental, farm and business income (or loss) .....		
I	Net capital gain (or loss).....		
J	Other income (or loss).....		
K	Add Lines A through J.....		
L	Subtractions.....		
M	Subtract Line L from Line K and enter the result.....		

This is your **TOTAL HOUSEHOLD INCOME FOR 2015**

***If Line M is MORE THAN \$55,000,  
you do not qualify for the Senior Freeze Exemption.***

Under penalty of perjury, I state that, to the best of my knowledge, the information contained in this affidavit is true, correct and complete.

Applicant's Name \_\_\_\_\_

Applicant's Signature \_\_\_\_\_

Please note: This exemption is subject to audit by the Cook County Assessor's Office.

Date \_\_\_\_\_

# SENIOR FREEZE EXEMPTION INSTRUCTIONS

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Please note: the following instructions refer to the income portion of the Senior Freeze Exemption application.

The amounts written on each line must include your income and the income of all individuals who used the property as a principal residence in 2016.

## **Line A — Social Security and SSI benefits**

Write the total gross amount of any retirement, disability or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration. You must also 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.

## **Line B — Railroad Retirement benefits**

Write the total amount of any retirement, disability or survivor's benefits the entire household received under the Railroad Retirement Act.

## **Line C — Civil Service benefits**

Write the total amount of any retirement, disability or survivor's benefits the total household received under any Civil Service Retirement plan.

## **Line D — Other pensions and annuity benefits**

Write the total adjusted amount of income the entire household received from any annuity, endowment, life insurance contract or similar contract or agreement. IRAs are not taxable when "rolled over" unless "rolled over" into a Roth IRA. Include only the federally taxable portion of pensions.

## **Line E — 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

- 01 aged
- 02 blind
- 03 disabled
- 04 temporary assistance to needy families
- 06 temporary assistance to needy families
- 07 general assistance

## **Line F — Wages, salaries and tips from work**

Write the total amount of wages, salaries and tips from work for every household member.

## **Line G — Interest and dividends received**

Write the total amount of all interest and dividends the entire household received from all sources, including any government sources. You must include both taxable and nontaxable amounts.

## **Line H — Net rental, farm and business income (or loss)**

Write the total amount of any net income or loss from rental, farm, business sources, etc. which the entire household received, as allowed on U.S. 1040, Lines 12, 17, and 18. You **cannot** use any net operating loss (NOL) carryover in figuring income.

## **Line I — Net capital gain (or loss)**

Write the total amount of any taxable capital gain or loss the entire household received in 2015 as allowed on U.S. 1040, Lines 13 and 14 or U.S. 1040A, Line 10. You **cannot** use any net capital loss carryover in figuring income.

## **Line J — Other income (or loss)**

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

## **Line K — Add Lines A through J**

## **Line L — Subtractions**

You may **only** subtract the following adjustments to income totaled on U.S. 1040, Line 36 or U.S. 1040A, Line 20.

- Educator expenses
- IRA deductions
- Student loan interest deduction
- Archer MSA deduction
- Moving expenses
- One half of self-employment tax
- Self-employed health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid

## **Line M — Total household income**

Subtract Line L from Line K. If this amount is **greater than \$55,000**, you do not qualify for this exemption. However, you may still qualify for the Senior Citizen Exemption.

Thank you for your time and attention. Again, please know the Cook County Assessor's Office will answer any questions you have at any time.

# SENIOR FREEZE EXEMPTION INFORMATION

***Please review before completing your Senior Freeze Exemption application.***

## Who is eligible?

To qualify for the 2016 Senior Freeze Exemption you must:

- Be 65 years of age or older in 2016
- have a total **household** income of no more than **\$55,000** for 2015
- have used the property as your principal place of residence on January 1, 2015 **and** January 1, 2016 • own the property, or have legal, equitable or leasehold interest in the property on January 1, 2015 **and** January 1, 2016 and
- be liable for the payment of 2015 **and** 2016 property taxes

If your spouse died in 2016 and would have qualified for the exemption in 2016 and you meet all of the above requirements except the age requirement, you are eligible for this exemption for 2016 and possibly were for 2015. Please contact our office for further information.

If you previously received this exemption and now reside in a nursing home **and** if your property is unoccupied, or is occupied by your spouse, you may be eligible if the other requirements are met.

Residents of cooperative apartment buildings or cooperative life-care facilities may qualify for this exemption if they are liable for the payment of property taxes on their residence and meet the other requirements.

## What is a household?

A household means all persons, including the applicant's spouse, who used the residence of the applicant as their principal residence on January 1, 2016.

## When must I file?

This form must be filed **each year** in order to continue to receive this exemption. The eligibility requirements listed under "Who is eligible" must be met **each year**.

**Note:** Additional documentation (*i.e.*, birth certificates, tax returns, *etc.*) may be required to verify the information in this application.

## What is included in household income?

Income that must be included in your household income:

- Alimony received
- Annuity benefits
- Black Lung benefits
- Business income
- Capital gains
- Cash assistance from Public Aid
- Cash winnings from raffles, lottery, etc.
- Civil Service benefits
- Damages awarded in a lawsuit for non-physical injury
- Dividends
- Farm income
- Interest
- Interest received on life insurance policies
- Lump sum Social Security payments
- Military retirement pay
- Monthly insurance benefits
- Pension and IRA benefits
- Railroad benefits
- Rental income
- Social Security income (including Medicare deductions)
- Supplemental Security Income (SSI) benefits
- Unemployment compensation
- Wages, salaries, and tips
- Workers' Compensation Act income
- Workers' Occupational Diseases Act income

## What is not included in household income?

Income you should not include in your household income:

- Alimony paid
- Cash gifts
- Child support payments
- Circuit Breaker grants
- Damages awarded from a lawsuit for a physical personal injury
- Energy Assistance payments
- Federal income tax refunds
- I.R.A.s rolled over into other retirement accounts
- Lump sums from inheritances
- Lump sums from insurance policies
- Money borrowed against a life insurance policy
- Money borrowed from any financial institution
- Spousal impoverishment payments
- Stipends from the Foster Parent and Foster Grandparent programs
- Veteran's benefits



## OCCUPANCY AFFIDAVIT

Affiant's Name: \_\_\_\_\_ Phone #: (\_\_\_\_) \_\_\_\_\_

Affiant's Current Address: \_\_\_\_\_  
(property address, city, state and zip code)

I, \_\_\_\_\_, do hereby state under oath as follows:  
(Affiant's name)

From \_\_\_\_\_ to \_\_\_\_\_, I occupied as my principal residence  
(date) (date)

the property commonly known as \_\_\_\_\_ and  
(property address, city, state and zip code)

identified by Property Index Number(s) \_\_\_\_\_,

and I did not request or receive a homestead exemption on a different property for any of those years.

I swear that the facts stated above are true and complete.

\_\_\_\_\_  
Signature of Affiant (required)