

Return this form to your county treasurer on or before June 1, 2025, or, if the treasurer has extended the filing deadline, on or before March 31, 2026.

Complete the following personal information:

Your name: _____
 Your Social Security Number: _____
 Your birth date (MM/DD/YYYY): _____
 Address: _____
 State: _____ ZIP: _____

Spouse name: _____
 Spouse Social Security Number: _____
 Spouse birth date (MM/DD/YYYY): _____
 City: _____
 Phone: _____

Part I: Household and Income Information

Answer these questions to determine eligibility:

1. Are you currently an Iowa resident? Yes No
 If No, stop. No credit is allowed.
2. Did you file a Property Tax Credit claim in 2024? Yes No
- 3a. Were you age 65 to 69 as of December 31, 2024? Yes No
- 3b. Were you age 70 or older as of December 31, 2024? Yes No
 If Yes, list number of persons living with you in your household (include yourself). See instructions .. _____
- 3c. Were you age 18 or older and totally disabled as of December 31, 2024? See instructions Yes No
4. Were you a resident of a nursing home or care facility during 2024? See instructions Yes No
 If Yes, are you renting out your homestead to someone else? See instructions Yes No
- 5a. Is there more than one owner of your homestead? Yes No
- 5b. Do any of the owners live elsewhere? Yes No
 If Yes, how many live elsewhere?
6. Was part of your home rented or used for business purposes during 2024? Yes No
 If Yes, see instructions and enter the percentage here %
7. Was any part of the land in your homestead tract rented during 2024? Yes No
 If Yes, how many acres were used exclusively by you?

2024 Total household income for the entire year
Read instructions before completing.

Use whole dollars only

8. Iowa taxable income (see instructions) If less than zero, enter 0	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
9. In-kind assistance for housing expenses	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
10. Title 19 benefits (excluding medical benefits)	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
11. Social Security income (include any Medicare premiums withheld)	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
12. Disability income and workers' compensation	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
13. All retirement income	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
14. Interest income from federal, state, or local government	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
15. Capital gains and income from a farm tenancy agreement If less than zero, enter 0.	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
16. Money received from others living with you	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
17. Other income	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							
18. Total household income. Add amounts from lines 8-17	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> .00																																																							

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: _____ Date: _____

Who is eligible?

- Iowa residents.
- Total household income less than \$26,219 and age 65 or older on December 31, 2024, or
- Total household income less than 250% of the federal poverty level (*see 250% Federal poverty level guidelines*) and age 70 or older on December 31, 2024, or
- Totally disabled and age 18 or older by December 31, 2024.

A claim for property tax credit may be filed on behalf of a deceased person by the person's spouse, attorney, guardian, or estate executor or administrator. To be eligible the deceased person must have been an Iowa resident at the time of death. If two or more persons occupying a home qualify for a credit, each person may file a claim based on each person's income and each person's share of property tax due. Married couples are considered one household, may file only one claim, and must combine their incomes.

Mobile/Manufactured/Modular Homes

A claim for property tax credit may be filed if your mobile, manufactured, or modular home was assessed as real estate. If your mobile, manufactured, or modular home was not assessed as real estate, you may claim a credit on the property taxes due on the land where the home is located, if you own the land.

If your home is subject to the annual tax based on square footage, you may be eligible for a reduced square footage tax. Your county treasurer has the details on the Mobile/Manufactured/Modular Home Reduced Tax Rate Program.

Due date

This claim must be filed with your county treasurer on or before June 1, 2025. The treasurer may extend the filing deadline to March 31, 2026.

Additional information

The location of your county treasurer can be found at the Iowa Treasurers website: iowatreasurers.org.

For information about your Social Security benefits, go to the Social Security Administration website: ssa.gov/myaccount.

Claimant instructions

Part I: Household and Income Information

Line 3b: "Living with" refers to domicile and does not include a temporary visit.

Line 3c: "Totally disabled" means:

- You are unable to engage in any substantial gainful employment;
- The unemployment is due to a physical or mental impairment that is:
 - Medically determined; and
 - Expected to last 12 months or longer or result in death.

Current proof of disability must be included with your claim in one of these forms:

- A current statement from the Veteran's Administration that in 2024 you were receiving a disability benefit due to 100% disability, or

- A copy of the current Social Security Administration document stating the date the disability began, or
- A written statement from your doctor noting the beginning date of disability and whether the disability is permanent or temporary.

Claims without proper documentation will be denied. Proof of disability is not required if you were age 65 or older as of December 31, 2024.

Line 4: Mark "Yes" if you are a resident of a nursing home or care facility. If not, mark "No." If you are living in a nursing home or care facility, you are eligible for the property tax credit on your homestead if it is not being rented to someone else. If it is being rented, you are not eligible to file a property tax credit claim, but you may be able to file a rent reimbursement claim based upon the rent payment you made to the nursing home.

Line 6: Mark "Yes" if part of your home was rented or used for business purposes during 2024. If not, mark "No." If you marked "Yes," you are entitled to a credit of property tax due on only that portion of the home utilized as the dwelling place by you and your spouse.

If you answered "Yes", on line 6, calculate the percentage of property tax that is allowable for a credit by determining the square footage of the home that is utilized as the personal dwelling, in proportion to the square footage of the entire home. Enter this percentage on line 6.

For example: if the square footage for personal use is 750, and the total square footage is 1,000, the percentage is 75% (750 divided by 1,000 equals 75 percent).

2024 Household income

Household income includes your income and your spouse's income, if living together, and monetary contributions received from any other person living with you. If you and your spouse do not live together, you may file separate claims. If you received a property tax credit in 2024, do not report this as income. Income reported for the purpose of this application may be different than that reported on an income tax return.

Line 8: Iowa taxable income - Enter the amount of Iowa taxable income from your state individual income tax return (2024 IA 1040, Step 4, Line 4). Do not include any net operating loss. If you did not file a 2024 IA 1040, use the IA 1040 to calculate the amount on Step 4, line 4 and enter it on this line. If you are unable to use the IA 1040, enter the amount of your wages, salaries, unemployment compensation, tips, bonuses, commissions, dividends, distributions, or any profit from a business that exceeds the applicable standard deduction amount or itemized deductions amount, if you itemize deductions. For information about the standard deduction amount, see IRS Publication 501. If you are below age 65 and not required to file an IA 1040 for the 2024 tax year because you are below the income threshold, enter zero. If you live with your spouse, include their income. If less than zero, enter zero.

Lines 9-17: Any amounts entered on these lines shall be amounts not already included in line 8.