



2021 Iowa Mobile/Manufactured/Modular Home Owner Application for Reduced Tax Rate

Iowa Code section 435.22 and Iowa Administrative Code chapter 701--74

Complete the following personal information:

Your name: Spouse name:
Your Social Security Number: Spouse Social Security Number:
Your birth date (MM/DD/YYYY): Spouse birth date (MM/DD/YYYY):
Street address: City:
State: ZIP: Telephone:

Were you age 23 or older as of December 31, 2020? Yes No
If "No," stop. No credit is allowed.

2020 Total household income for the entire year (For you and your spouse). Read instructions before completing.

Use whole dollars only

1. Wages, salaries, unemployment compensation, tips, etc.
2. In-kind assistance for housing expenses
3. Title 19 benefits (excluding medical benefits)
4. Social Security income
5. Disability income
6. All pensions and annuities
7. Interest and dividend income
8. Profits from businesses and/or farming and capital gain
9. Money received from others living with you
10. Other income
11. Total household income. Add amounts from lines 1-10

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:

This claim must be filed or mailed to your county treasurer on or before June 1, 2021. The treasurer may extend the filing deadline to September 30, 2021. The Director of Revenue may extend the filing deadline through December 31, 2021.

Instructions

Who is Eligible?

- Total 2020 household income was less than \$24,206 and
- Age 23 or older as of December 31, 2020.

Household income includes your income and your spouse's income, if living together, and monetary contributions received from other persons living with you. If you and your spouse are not living together, file separate claims.

Line 1: Wages, salaries, unemployment compensation, tips, etc. - Enter the total wages, salaries, unemployment compensation, tips, bonuses, and commissions received. If you are living with your spouse, include the total amounts received by both you and your spouse.

Line 2: In-kind assistance - Enter any portion of your housing expenses, including utilities, that were paid for you. Do not enter Federal Energy Assistance.

Line 3: Title 19 benefits - Enter your Title 19 benefits received for housing expenses. Do not include medical benefits.

Line 4: Social Security income - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld.

Line 5: Disability income - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

Line 6: All pensions and annuities – Enter the total received from pensions and annuities. Include retirement pay for military service, even if not reportable for income tax purposes.

Line 7: Interest and dividend income - Enter taxable interest income, plus all interest income from federal, state, and municipal securities. Enter

taxable dividends and distributions received. Include cash dividends and dividends paid in the form of merchandise or other property and report at fair market value.

Line 8: Profit from business and/or farming and capital gain - Enter profit from business and/or farming, and any gain received from the sale or exchange of capital assets. Capital losses are limited to the same amount that you are allowed to report for income tax purposes. Any loss must be offset against gain, and a net loss must be reported as zero.

Line 9: Money received from others living with you - Enter money received from others living with you. Do not include goods and services received.

Line 10: Other income - Enter total income received from the following sources:

- Child support and alimony payments.
- Welfare payments. Report Family Investment Program (FIP), children's Supplemental Security Income (SSI), and all other welfare program cash payments. Do not include foster grandparents' stipends or non-cash government assistance (food, clothing, food stamps, medical supplies, etc.).
- Insurance income not reported elsewhere.
- Gambling and all other income not reported elsewhere.

Additional Information:

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

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

For use by County Treasurer only

Income	Reduced tax rate	Square footage: _____
\$0.00 – 12,469.99	.00	Year of manufacture: _____
12,470.00 – 13,936.99	.03	* If year of manufacture is 2012-2015, apply 90% factor.
13,937.00 – 15,403.99	.06	* If year of manufacture is 2011 or before, apply 80% factor.
15,404.00 – 18,337.99	.10	Regular tax: _____
18,338.00 – 21,271.99	.13	Reduced tax: _____
21,272.00 – 24,205.99	.15	Reimbursement: _____