

# ***TAX RELIEF AND SERVICES***

## FEDERAL AND STATE TAX INFORMATION

### **Internal Revenue Service (IRS)**

**www.irs.gov**

**1-800-829-1040 General questions**

**1-800-829-3676 Forms**

**1-800-829-4059 (TDD)**

### **Illinois Department of Revenue**

**www.tax.illinois.gov**

100 W. Randolph Street

Chicago, IL 60601

**1-800-732-8866 or (217) 782-3336**

**1-800-544-5304 (TDD)**

Call or write to the Internal Revenue Service to keep current with changing tax laws or to request copies of IRS publications. Assistance with most Illinois tax forms is available from the Illinois Department of Revenue.

## TAX COUNSELING FOR THE ELDERLY (TCE)

Free income tax information and return preparation for low and middle income individuals age 60 and older is provided by Volunteer Income Tax Assistance (VITA). Volunteers are trained cooperatively through the Internal Revenue Service and the American Association of Retired Persons. This service is available from February 1 through April 15 of each year. Contact **DuPage County Senior Citizen Services, (630) 407-6500** or **1-800-942-9412** for a referral to a counseling site in your area.

## TAX BENEFITS

**Circuit Breaker** is an Illinois Department of Revenue program that provides both **Property Tax Relief** and **Illinois Cares Rx**, a pharmaceutical assistance program. (See page 99 for more details regarding **Illinois Cares Rx**.) To qualify, you must be 65 or older or totally disabled, have an annual household income of less than \$22,800 (single applicant filing in 2008) and be an Illinois resident when the claim is filed. Eligibility is based on the prior year's income. Individuals who qualify for **Circuit Breaker** are also eligible for a \$54 discount on license plate fees (page 129). This benefit must be applied for each year.

Property Tax Relief is provided via a yearly grant to eligible individuals paying rent or property taxes. Elderly persons living in a house, apartment, nursing or sheltered care facility, etc., which was subject to property taxes, are eligible. If you live in a mobile home, the mobile home tax is considered property tax.

For more information or to request an application, visit [www.cbrx.il.gov](http://www.cbrx.il.gov) or contact the **Illinois Department on Aging at 1-800-624-2459, 1-800-544-5304 (TTY)**, or call **DuPage County Senior Citizens Services, (630) 407-6500 or 1-800-942-9412**.

## PROPERTY TAX ASSISTANCE

**The Senior Homestead Exemption** - Available for those age 65 and older. Allows annual savings on property tax bills, regardless of income or the original amount of real estate taxes. A \$3,500 exemption is applied to the equalized value of the elderly person's home. The time to file for this exemption is when either the husband or wife, as shown on the deed, reaches the age of 65. Applications should be renewed each year. Information regarding the **Senior Homestead Exemption**, the **Residential Exemption** and the **Home Improvement Exemption** can be obtained from your Township Assessor's office, or the **DuPage County Supervisor of Assessments, (630) 407-5858**.

**Mobile Home Exemption** - Seniors, 65 and older, who own and live in mobile homes, which do not have permanent foundations, are eligible for a 20 percent reduction in mobile home privilege tax. For more information, call the **DuPage County Clerk's office, (630) 407-5540**.

**Property Tax Deferral** - Property owners, age 65 or older by June 1st who have a total household income of \$50,000 (effective 1/1/07) or less, fire and casualty insurance and no delinquent real estate taxes, may elect to defer all or part of their property tax payments. Taxes would be repaid once the home is sold or when the taxpayer dies, with interest at 6% annum. Applicants must apply by March 1 of each year for the taxes due that year. If you need additional information, or an application, call the **Office of the DuPage County Treasurer, (630) 407-5900**.

**Senior Citizen Assessment Freeze Homestead Exemption** -- This exemption would freeze the equalized assessed value (EAV) of an individual's property at the base year amount and prevent any increase due to inflation. The base year is the year prior to the year you first qualify and apply for the exemption. The assessment freeze exemption does not freeze the amount of your property tax bill, which will still increase if the tax rate increases. Your assessment and tax bill may also increase if you add improvements to your home. To be eligible you must be 65 years of age or older and have a total household income of no more than \$55,000 in the previous calendar year. If you are eligible for this exemption you must apply by October 1 with the **DuPage County Supervisor of Assessments, (630) 407-5858**.

The offices of the Supervisor of Assessments, County Clerk, and Treasurer are located at: **DuPage County Complex, 421 N. County Farm Road, Wheaton, IL 60187**.