

INSTRUCTIONS AND QUALIFICATIONS

- *Applicants must be residents of the State of Indiana and provide proof of blindness or disability, as applicable.*
- *Applications must be filed during the periods specified. Once the application is in effect, no other filing is necessary unless there is a change in the status of the property of applicant that would affect the deduction.*
- *This application may be filed in person or by mail. If mailed, the mailing must be postmarked before the last day of filing.*
- *Any person who willfully makes a false statement of the facts in applying for this deduction is guilty of the crime of perjury and on the conviction thereof will be punished in the manner provided by law.*
- *Maximum deduction is \$12,480.*
- *The applicant's taxable gross income in the preceding calendar year cannot have exceeded \$17,000.*
- *As proof of blindness, the applicant may provide the Auditor of the County where the property is located with proof of blindness supported by the records of the Division of Family Resources or the Division of Disability and Rehabilitative Services, or a written statement of a licensed optometrist or a physician who is licensed by this State and skilled in the diseases of the eye.*
- *As proof of disability, the applicant may provide the Auditor of the County where the property is located with a Federal Social Security Statement of Disability. An individual with a disability not covered under the Federal Social Security Act shall be examined by a physician and the individual's status as an individual with a disability determined by using the same standards as used by the Social Security Administration.*
- *For purposes of this deduction, "blind" has the same meaning as the definition under IC 12-7-2-21(1) and "individual with a disability" means a person unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than twelve (12) months.*