Smartfile E-filing Guide for 2022 Senior Freeze Application

Nicole E. Knapik Cuba Township Assessor Phone: 847-381-2100

Email: nknapik@cubaassessoril.gov

28000 W Cuba Road Barrington, IL 60010



Requirements

- Valid email address
- All household member information
- 1040 income tax return form
- Any additional income tax forms
 This form also requires a scan or
 photo of the following
- Government ID (first time applicants only)
- 1040 income tax return form and any additionally used forms (required)
- trust documents (if applicable)

Start at the Lake County Chief County Assessment Office website

Assessor.lakecountyil.gov

Select the Smart E-Filing Portal

Login	
Email	
Password	
Login	
Guest Login	
Forgot password?	
New user? Create an account	

Enter in your Lake County login information, or create an account

Available Filings

To create a new filing, click on a filing type below.

In available filings, select EX02: Senior Freeze Application (annual)

AP01: Assessment Appeal

Use this form to file an appeal of your property assessment with the Board of Review. For filing deadlines, go to boardofreview.lakecountyil.gov, and click "Filing Deadlines and Decision Mailed Dates" on the left-hand side.

AP02: Additional Evidence on Assessment Appeal

Use this form to submit additional evidence on an assessment appeal that has already been filed.

AP03: Appeal Intervenor Application

TAXING DISTRICTS ONLY! Use this form to file as a third-party intervenor on an assessment appeal that has already been filed.

AP04: Attorney Contact Information Update

ATTORNEYS ONLY! Use this form to update your contact information on file with the Board of Review. If you have not registered as an attorney with the Board of Review, please go to boardofreview.lakecountyil.gov to do so. Click the link on the left for "Board of Review Forms," then click the link for "Attorney E-Filing Registration Form."

AP05: Taxing District Contact Information Update

TAXING DISTRICTS ONLY! Use this form to update your contact information on file with the Board of Review.

EX01: Homestead Exemption Application (First Time Applications ONLY)

Use this form to file for one or more of the following homestead exemptions: General Homestead Exemption, Senior Homestead Exemption, Returning Veterans Homestead Exemption, Disabled Veterans Homestead Exemption and Disabled Persons Homestead Exemption. NOTE: You cannot receive both the Disabled Veterans and Disabled Persons exemptions in the same year.

EX02: Senior Freeze Application (Annual)

Use this form to file for the Senior Citizens Assessment Freeze Homestea. Exemption (the "Senior Freeze"). This exemption freezes the assessed value of your property for tax purposes. (Please note: It does not freeze your tax rate.) To qualify, applicants must be 65 or older, own the property as their principal residence for the past two January 1st dates, and have a total household income of \$65,000 or less. The deadline for filing is July 31st, to affect the tax bill issued the following May.

Senior Freeze Application (Annual)

Select begin filing

This filing is for the Senior Freeze.

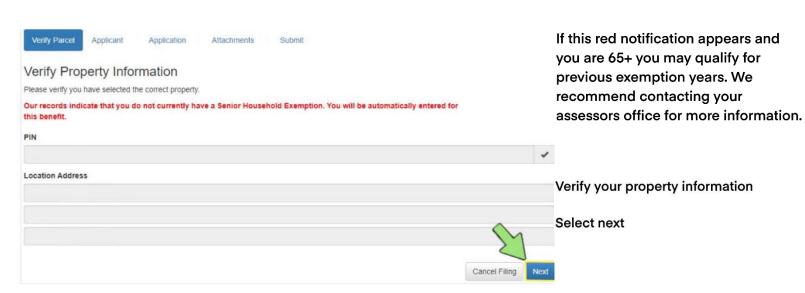
To qualify, applicants must be 65 years of age or older and live in the property as their principal residence for the last two January 1st dates. The total household income for the prior year must be \$65,000 or less.



Search for Property

Please search for your property using **ONE** of the search options below. If you know your **PIN**, you do not need to fill in any of the other search boxes. If trying to search by name, the search works most effectively by using last name. Once you find your property, select it in the search results grid, then click the Start Filing button.

Tax Year:** Required		Select tax year 2022			
If you know your Property's Identification Number (P	IN), enter it here:	Search by PIN <u>or</u> property address			
Parcel PIN: Without hyphens or spaces		*Your PIN can be located on your tax bill or blue assessment notice. If no			
If you do not know your Property's Identification Num Owner Name: LastName, FirstName A wildcard is assumed at the end, to include a Frank will return: Frank, Franklin, Frank	search results appear, be sure that your PIN does not include any hyphens or spaces. If PIN is not known, you can search by property address. When searching by address enter only the house number and street name. Do not include street direction or suffix.				
Search Results		Select search			
Parcel PIN Start Filing	Location Address © 2021 Tyler Technologies	Confirm the correct property, then select start filing			

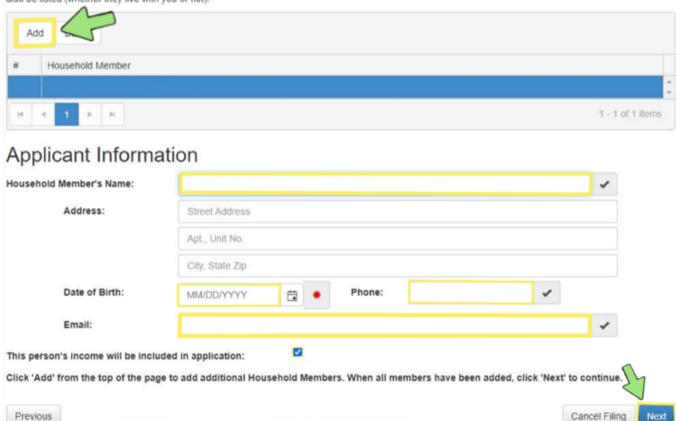


Fill in <u>all</u> household resident information Select "add" to enter information of new household member

Household Information

Please provide details for all household members currently residing in/on this property.

Click on your name below to highlight it in blue before filling out the Applicant Information section. All household members must be included. Your spouse must also be listed (whether they live with you or not).



When all entries have been completed, select next

Application Information

Please provide details for the application.

Property Information

Is this property Owned in Trust?

Property Address:

Have you or your spouse received this exemption previously?

If your spouse maintains a seperate residence, has he/she applied for this exemption?

Does this property have multiple dwelling units?

Is any part of the home used for commercial purposes?

The following section of the application requires the 1040 income tax return form. Certain applicants may additionally require 1040 Schedule 1, C, D,E, F, or form 1099R. Please see guides below to assist with filling in household income information

1040 form

51040	-S	R Department of the U.S. Tax	Treasury—Internal Rev	enue Serv	ice (99)	20	21	OMB No. 154	15.007	IPS Lise Only	Do not	urito or otoo	ple in this space.	
Filing		Single	return for 5				ing join			Married fili				
Status														
Check only one box.		ne if the qualifyir							kea ti	ie non or c	ZVV DO	c, enter	the child's	
Your first nar	ne and	middle initial		Last na	ame						Yours	Your social security number		
If joint return,	, spous	e's first name and	middle initial	Last na	ame						Spouse	's social	security numbe	
Home address	ss (nun	nber and street). If	you have a P.O. b	ox, see	instruct	ions.				Apt. no.	Presidential Election Campaign			
City, town, or	post o	ffice. If you have a	foreign address, al	so com	olete spa	ices be	low. Sta	ate	ZIP	code	spouse \$3 to g	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.		
Foreign coun	Foreign country name Foreign province/state/county Foreign postal code r						Checking a box below will not change your tax or refund. You Spouse							
		ring 2021, did st in any virtua									. •	☐ Yes	□ No	
Standard Deduction	Sor	neone can cl Spouse itemiz	aim: 🗌 You	u as a	deper	ndent		Your spo	use	as a depe	ndent			
Deduction						•					blind			
	Age	e/Blindness	You: Spouse:	□ Wa	as bor	n bef	ore Jar	nuary 2, 1	957	☐ Is bli	ind			
Dependent (see instructions	ts s): (1) F	First name	Last name		(2) Socia	al secur	ity number	(3) Relationsl	hip to	(4) ✓ if q		1.0	structions):	
If more than fou														
dependents, see instructions and														
check here ►														
	1	Wages, sala	ries, tips, etc	. Atta	ch For	m(s)	W-2 .				. 1			
Attach Schedule B	2a	Tax-exempt	interest .	2a				b Taxab	le int	erest .	. 2	b		
if required.	_3a	Qualified div	idends	3a				b Ordinary dividends			. 3	b		
	4a	IRA distribut	ions	4a				b Taxable amount .			. 4	b		
	5a	Pensions an	d annuities	5a				b Taxab	le an	nount .	. 5	b		
	6a	Social securi	ty benefits .	6a b Taxable amount				nount .	. 6	b				
	7	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here							7	,				
	8 Other income from Schedule 1, line 10							. ٤	3					
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶							▶ 2)				
	10	Adjustments to income from Schedule 1, line 26						. 1	0					
	11		10 from line				_		ncor	ne I	▶ 1			
For Disclosure	e, Priva	acy Act, and Paper	work Reduction	Act Not	ice, see	separa	ate instruc	ctions.	Cat.	No. 71930F		Form 10)40-SR (2021	

Schedule 1 part 1 (form 1040)

May not be applicable for all

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2021

Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service ► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR Your social security number Part I Additional Income Taxable refunds, credits, or offsets of state and local income taxes 1 2a b Date of original divorce or separation agreement (see instructions) ► 3 3 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach 5 6 6 7 7 Other income: a Net operating loss 8a **b** Gambling income 8c **d** Foreign earned income exclusion from Form 2555 8d e Taxable Health Savings Account distribution Alaska Permanent Fund dividends 8f 8g 8h i Activity not engaged in for profit income 8i 8j **k** Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such 8k Olympic and Paralympic medals and USOC prize money (see 81 m Section 951(a) inclusion (see instructions) 8m n Section 951A(a) inclusion (see instructions) Section 461(I) excess business loss adjustment 80 p Taxable distributions from an ABLE account (see instructions) . q8 Other income. List type and amount ▶ 8z 9 10 Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2021

Schedu	le 1 (Form 1040) 2021		Page 2			
Part II Adjustments to Income						
11	Educator expenses	11				
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12				
13	Health savings account deduction. Attach Form 8889	13				
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14				
15	Deductible part of self-employment tax. Attach Schedule SE	15				
16	Self-employed SEP, SIMPLE, and qualified plans	16				
17	Self-employed health insurance deduction	17				
18	Penalty on early withdrawal of savings	18				
19a	Alimony paid	19a				
b	Recipient's SSN					
С	Date of original divorce or separation agreement (see instructions) ▶					
20	IRA deduction	20				
21	Student loan interest deduction	21				
22	Reserved for future use	22				
23	Archer MSA deduction	23				
24	Other adjustments:					
а	Jury duty pay (see instructions)					
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit 24b					
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c					
d	Reforestation amortization and expenses					
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974					
f	Contributions to section 501(c)(18)(D) pension plans 24f					
g	Contributions by certain chaplains to section 403(b) plans 24g					
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)					
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations					
j	Housing deduction from Form 2555					
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)					
z	Other adjustments. List type and amount ▶					
25	Total other adjustments. Add lines 24a through 24z	25				
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter					
	here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a					

"Need help?" Guide

Form PTAX-340 Step-by-Step Instructions

Part 1: Applicant information

Lines 1 through 5 — Type or print the requested information.

Part 2: Property information

Lines 1 and 2 - Identify the property for which this application is filed.

Lines 3 and 4 — Answer the questions by marking an "X" next to your statement. If you answered "Yes" to the question on Line 3 and you know the base year, write it in the space

Part 3: Household income for 2021

"Income" for this exemption means 2021 federal adjusted gross income, plus certain items subtracted from or not included in your federal adjusted gross income (320 ILCS 25/3.07). These include tax-exempt interest, dividends, annuities, net operating loss carryovers, capital loss carryovers, and Social Security benefits. Income also includes public assistance payments from a governmental agency, SSI, and certain taxes paid. These Step-by-Step Instructions provide federal return line references and reporting statement references, whenever possible.

The amounts written on each line must include the 2021 income for you, your spouse, and all the other individuals living in the household.

Line 1 — Social Security and Supplemental Security Income (SSI) benefits

Write the total amount of retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration (shown on Form SSA-1099, box 3 or use box 5 only if there is a reduction of benefits). You also must 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.

Note: The amount deducted for Medicare is already included in the amount in box 3 of Form SSA-1099.

Line 2 — Railroad Retirement benefits

Write the total amount of retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received under the Railroad Retirement Act (shown on Forms SSA-1099 and RRB-1099).

Line 3 — Civil Service benefits

Write the total amount of retirement, disability, or survivor's benefits the entire household received under any Civil Service retirement plan (shown on Form 1099-R).

Line 4 — Annuities and other retirement income

Write the total amount of income the entire household received as an annuity from any annuity, endowment, life insurance contract, or similar contract or agreement (shown on Form 1099-R). Include only the federally taxable portion of pensions, IRAs, and IRAs converted to Roth IRAs (shown on U.S. 1040, Line 4b), IRAs are not taxable when "rolled over," unless "rolled over" into a Roth IRA.

Line 5 — 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 the total amount of any of these benefits on Line 5.

01 aged 04 and 06 temporary assistance to needy families (TANF) 02 blind 03 disabled 07 general assistance

To determine the total amount of the household benefits, multiply the monthly amount each person received by 12. You must adjust your figures accordingly if anyone in the household did not receive 12 equal checks during this period.

Food stamps and medical assistance benefits anyone in the household may have received are not considered income and should not be added to your total income.

Line 6 - Wages, salaries, and tips from work

net operating loss (NOL) carryover in figuring income.

Write the total amount of wages, salaries, and tips from work for every household member (shown in box 1 of Form W-2).

Line 7 — Interest and dividends received

Write the total amount of interest and dividends the entire household received from all sources, including any government sources (shown on Forms 1099-INT, 1099-OID, and 1099-DIV). You must include both taxable and nontaxable amounts.

Line 8 — Net rental, farm, and business income or (loss) Write the total amount of net income or loss from rental, farm, business sources, etc., the entire household received, as allowed on U.S. 1040, Schedule 1, Lines 3, 5, and 6. You cannot use any

Line 9 — Net capital gain or (loss)

Write the total amount of taxable capital gain or loss the entire household received in 2021, as allowed on U.S. 1040, Line 7 and U.S. 1040, Schedule 1, Line 4. You cannot use a net capital loss carryover in figuring income.

Line 10 — Other income or (loss)

Write the total amount of other income or loss not included in Lines 1 through 9, that is included in federal adjusted gross income, such as alimony received, unemployment compensation, taxes withheld from oil or gas well royalties. You cannot use any net operating loss (NOL) carryover in figuring income.

Line 11 - Add Lines 1 through 10.

Line 12 — Subtractions

You may subtract only the reported adjustments to income totaled on U.S. 1040, Schedule 1, Line 26. For example

- IRA deduction
- Archer MSA deduction
- moving expenses
- alimony or maintenance paid
- Educator expenses
- Tuition and fees
- Domestic production activities deduction
- health savings account deduction
- student loan interest deduction
- jury duty pay you gave to your employer
- deductible part of self-employment tax
- self-employed health insurance deduction
- self-employed SEP, SIMPLE, and qualified plans
- penalty on early withdrawal of savings

Line 13 — Total household income

Subtract Line 12 from Line 11. If this amount is greater than \$65,000, you do not qualify for this exemption. See Page 3.

Part 4: Affidavit

Lines 1 through 4 - Mark the item that applies. Read the affidavit carefully. The statements must apply.

Line 7 - Write the names and tax identification numbers of the individuals, other than yourself, who used the property for their principal residence on January 1, 2022. Attach an additional sheet if necessary.

Line 8 — Follow the instructions on the form. If your spouse does not reside at this property, be sure to write his or her name

Note: You must sign your Form PTAX-340 before you file it with your CCAO. Return your completed Form PTAX-340 to your CCAO's office or mail it to the address printed on the bottom of Page 2.

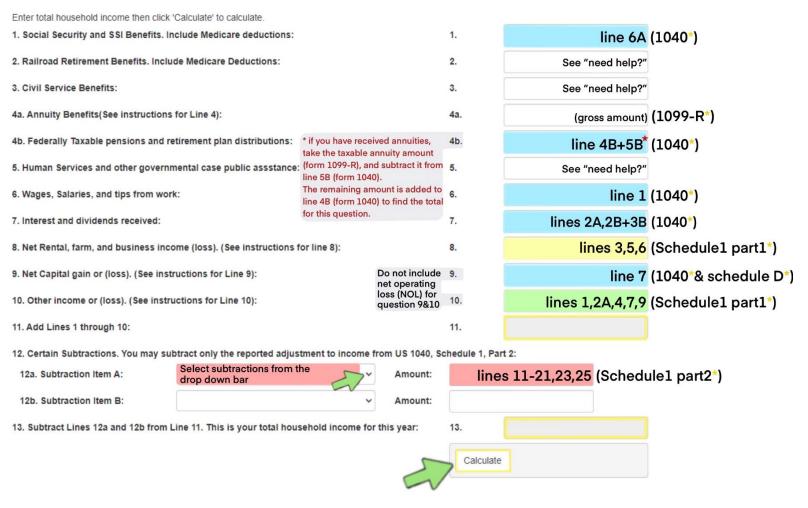
PTAX-340 (R-12/21) 4 of 4

See Guide (Previous page) to assist with filling in household income information
For any questions see "need help?" or contact us with the information on page 1

*<u>All income forms used must be</u> included in "attachments" on page 10

Household Income Information for 2021

Note: You will be required to attach a copy of your income tax return for 2021 on the Attachments tab before submitting this application.



Select calculate

Affidavit

Continue to fill in the appropriate selections

1. Mark the Statement that Applies

1a. On Jan 1, 2021 & Jan 1, 2022, the property identified in this application was used as my principal residence.
 1b. On Jan 1, 2021 & Jan 1, 2022, the property identified in this application was my principal residence in which I received this exemption previously and is either unoccupied or used as spouse's principal Residence. I am now a resident of a facility licensed under the Assisted Living & Shared Housing Act, or Specialized Mental

Health Rehabilitation Act of 2013.

2. Mark the Statement that Applies

2a. On Jan 1, 2021 & Jan 1, 2022, I was the owner of record on the identified property.

On Jan 1, 2021 & Jan 1, 2022, I had legal or equitable interest in a written instrument in the identified property.

On Jan 1, 2021 & Jan 1, 2022, I had a leasehold interest in the identified property that was used as a single-family residence.

3. I am liable for paying real property taxes on the property identified.



4. Mark the Statement that Applies.

4a. In 2022, I am 65 years of age or older.

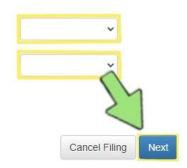
4b. My spouse passed away in 2022, and would have been 65 years of age or older.

5. The property identified is the only property for which I have applied for a Senior Citizens Assessment Freeze.

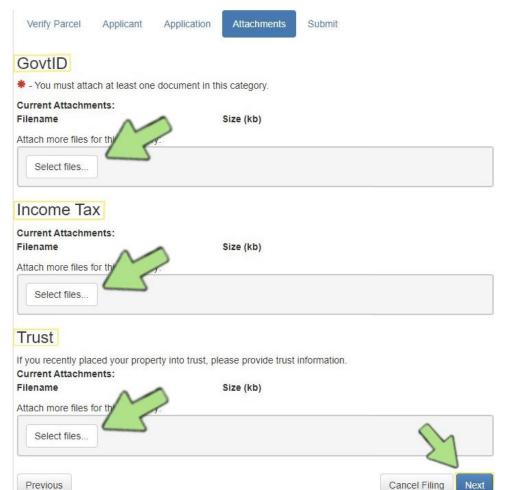
6. The amount reported in this form includes my income, my spouse's income, and income of all persons living in my household, and the total income for previous year is \$65,000 or less.







Select Next



Attach a photo or scan of the following documents

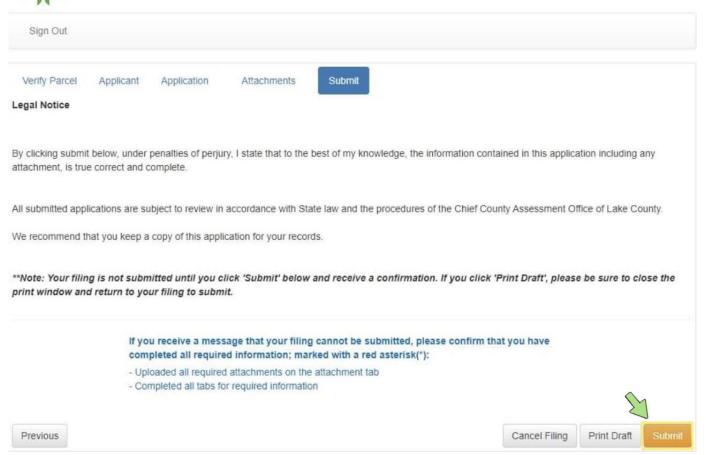
- Government ID (first time applicants only)
- 1040 income tax return form, and any additional income forms used on page 9 (required)
- trust documents (if applicable)

A pop-up will appear with your computer files. Select the appropriate picture or scans.

Repeat until all needed documents are uploaded.

Select Next





Submit your application

We recommend saving your application file number and login information. Your exemption will appear on your tax bill for 2022 (mailed to you in 2023). Thank you for using our services, courtesy of Warren Township Assessor's office. For any questions, please refer to the contact information on page 1