



Instructions to Claim \$200 ATR Tax Credit on 2022 Unified Tax Credit for the Elderly Form

Tax Year 2022

An eligible Indiana resident can claim the 2022 Additional Automatic Taxpayer Refund (ATR) as a refundable tax credit on the 2022 Unified Tax Credit for the Elderly (Form SC-40) available on DOR's 2022 Individual Income Tax Forms webpage at dor.in.gov/tax-forms/2022-individual-income-tax-forms.

Note: Instructions are also included on the back side of [Form SC-40](#).

Other Individual Tax Forms/Schedules/EIC Publication

Name	State Form Number	Description	Rev Date	File Type
CC-40	20152	Indiana College Credit	09/22	fill-in pdf
ES-40	46005	2023 Estimated Tax Payment Voucher	09/22	fill-in pdf
FCD-A	53019	Application for Foster Care Donation Credit	05/22	fill-in pdf
IN-CR	56680	Credit Recapture	09/22	fill-in pdf
IN-EDGE	55327	Economic Development for a Growing Economy Credit	09/22	fill-in pdf
IN-EDGE-R	55363	Economic Development for a Growing Economy Retention Credit	09/22	fill-in pdf
IN-EIC	49469	Indiana's Earned Income Credit	09/22	fill-in pdf
Publication EIC	SP 359	Indiana Earned Income Credit Publication 2022	12/22	pdf
IN-H	48684	Indiana Household Employment Taxes	09/22	fill-in pdf
IN-OCC	55629	Other Certified Credits	09/22	fill-in pdf
IN-OPT	53952	Indiana Electronic Filing Opt-Out Declaration	09/22	fill-in pdf
IN-PAT	54084	Qualified Patents Exemption Schedule	09/22	fill-in pdf
IN-529	53385	Indiana's CollegeChoice 529 Education Savings Plan Credit	09/22	fill-in pdf
IN-2058SP	54259	Nonresident Military Spouse Earned Income Deduction	09/22	fill-in pdf
IT-2210	46002	Underpayment of Estimated Tax by Individuals	09/22	fill-in pdf
IT-2210A	48437	Annualized Schedule for Underpayment of Estimated Tax	09/22	fill-in pdf
IT-2440	46003	Indiana Disability Retirement Deduction	09/22	fill-in pdf
IT-40NOL	46004	Net Operating Loss Computation for Individuals	09/22	fill-in pdf
IT-40PNRA	49059	Indiana Apportionment Schedule for Nonresident Individuals	09/22	fill-in pdf
IT-40X	44405	Amended Individual Income Tax Return	09/20	fill-in pdf
IT-9	21006	2022 Application for Extension of Time to File	09/22	fill-in pdf
SC-40	44404	2022 Unified Tax Credit for the Elderly	09/22	fill-in pdf

You may claim the \$200 ATR refundable tax credit on Form SC-40 if you:

- meet the requirements to submit Form SC-40 (listed on the back of the form.)
- were not eligible for the \$125 ATR paid in 2022
- resided in Indiana for all of 2022
- received Social Security benefits in 2022
- are not being claimed as a dependent of another taxpayer for 2022


Note: You must file Form SC-40 **no later than Dec. 31, 2023**.

If you or your spouse are claiming the \$200 ATR tax credit and received Social Security benefits in 2022 other than Supplemental Security Income (SSI), you must include a copy of Form SSA-1099 for 2022 for that person.

If you and/or your spouse are receiving only SSI, include that person's statement of benefit eligibility for SSI instead of Form SSA-1099. If the \$200 ATR tax credit is being claimed for both you and your spouse (for a total of \$400), you must include the required information for both you and your spouse.

If one spouse is eligible to claim the Unified Credit for the Elderly based on age, income and Indiana residency requirements listed on the form, a married couple, if eligible, can use Form SC-40 to also claim the \$200 ATR tax credit.

Enter \$200 on Line G if one filer is eligible, or \$400 if you are married filing jointly and both spouses meet the requirements above.


Form SC-40
 State Form 44404
 (R21 / 9-22)

Unified Tax Credit for the Elderly
Married Claimants Must File Jointly

2022
 Due April 18, 2023

Your first name	Initial	Last name	Your Social Security Number	
Spouse's first name	Initial	Last name	<input type="text"/>	<input type="text"/>
Present address (number and street or rural route)			Spouse's Social Security Number	
City or Town			<input type="text"/>	<input type="text"/>
State	ZIP/Postal code	Taxpayer's date of death	Spouse's date of death	
		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2022	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2022	
		M M D D	M M D D	

1. Check box if you were age 65 or older by Dec. 31, 2022 Check box if spouse was age 65 or older by Dec. 31, 2022
 2. Were you a resident of Indiana for six months or more during 2022? Yes No
 3. Was your spouse a resident of Indiana for six months or more during 2022? Yes No

Determine Your Income
 Certain income, such as Social Security, veteran's disability pensions and life insurance proceeds, should **not** be entered on this form. Enter all other income received by you and your spouse during the tax year. **Complete all spaces.** If you had no income from any of the sources listed below, place a zero (-0-) in the space provided. **Round all entries.**

A. Wages, salaries, tips and commissions, unemployment compensation, etc.....	A	<input type="text"/>	00
B. Dividend and interest income.....	B	<input type="text"/>	00
C. Net gain or loss from rental income, business income, etc.....	C	<input type="text"/>	00
D. Pensions or annuities (Do not enter Social Security benefits).....	D	<input type="text"/>	00
E. Total Income (Add Lines A through D and enter the total here).....	E	<input type="text"/>	00
F. Your Elderly Credit (See chart on back to figure your refund).....	F	<input type="text"/>	00
G. Your 2022 Additional Automatic Taxpayer Refund (See instructions).....	G	<input type="text"/>	00

H. **Direct Deposit** (1) Routing Number (3) Checking (4) Savings

(2) Account Number

(5) Place an "X" in the box if refund will go to an account outside the United States.

If you have not received your refund within 12 weeks of filing, check the status of your refund online at dor.in.gov/online-services/check-the-status-of-your-refund or call our automated information line at 317-232-2240.