

**R865. Tax Commission, Auditing.**

R865-9I. Income Tax.

~~[R865-9I-39. Subtraction from Federal Taxable Income for a Handicapped Child or Adult Pursuant to Utah Code Ann. Sections 59-10-114 and 59-10-501.~~

~~A. A taxpayer that claims the deduction from income for handicapped children and handicapped adults allowed under Section 59-10-114 shall complete form TC-40D, Disabled Exemption Verification, as evidence that the taxpayer qualifies for the deduction.~~

~~B. The form described under A. shall be:~~

- ~~1. completed for each year for which the taxpayer claims the deduction; and~~
- ~~2. retained by the taxpayer.]~~

**KEY: historic preservation, income tax, tax returns, enterprise zones**

**Effective: 8/14/2008**