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Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0800

Renter Refund Application (Circuit Breaker Application)

TC-90CB
Rev. 1/17

• For rent year: _____

• Due date: **Dec. 31**, _____

→ You can complete this form in TAP at tap.tax.utah.gov/TaxExpress.

▶ Section 1 - Applicant Information

**Check below
if widow(er)**

NOTE: Only one application per address.

Applicant's first name	Applicant's last name	Birth date (mm/dd/yyyy)	Deceased date (mm/dd/yyyy)	SSN/Circuit Breaker acct. no.	<input type="checkbox"/>
Spouse's first name	Spouse's last name	Birth date (mm/dd/yyyy)	Deceased date (mm/dd/yyyy)	SSN/Circuit Breaker acct. no.	<input type="checkbox"/>
Street address		City	State	ZIP Code	Daytime telephone number

CHECK THIS BOX if you are a manufactured homeowner applying for a lot rental refund: •

▶ Section 2 - Do You Qualify For A Refund?

- A. Were you age 66 or older on or before Dec 31 of last year? If you are under 66 years, A Yes (Go to question B) No (Don't send form)
- B. Did you financially support yourself last year and cannot be claimed as a dependent . . . • B Yes (Go to question C) No (Don't send form)
- C. Did you live in Utah all of last year? • C Yes (Continue with form) No (Don't send form)

Annual Household Income

Total members in household with income last year — REQUIRED →

→ Complete lines 1–10 below. If **more than one** person received income, **first use the Household Income Worksheet** (TC-90CB_W), and then enter the totals on lines 1–9 below.

↓ ANNUAL amounts ↓

1. Wages/salaries/tips/other compensations (W-2, 1099Misc, etc.)	• 1	_____	.00
2. Total interest income, dividends (taxable and nontaxable).	• 2	_____	.00
3. Pensions, annuities (taxable and nontaxable).	• 3	_____	.00
4. Gross Social Security and railroad retirement (taxable and nontaxable).	• 4	_____	.00
5. Capital gain/loss (exclude carryforwards/carrybacks)	• 5	_____	.00
6. Government assistance given directly to you.	• 6	_____	.00
7. Unemployment, worker's compensation.	• 7	_____	.00
8. Business, rental, farm income	• 8	_____	.00
9. Other income (see Utah Code 59-2-1202)	• 9	_____	.00
10. Total household income from all sources for last year (add lines 1 through 9).	• 10	_____	.00
11. Maximum income amount.	11	\$32,101	

If the amount on line 10 is greater than the amount on line 11, you do not qualify for a renter refund.

► Section 3 - Last Year's Rent Information (see instructions)

- List each place you rented last year. Enter the total months you lived at each address **LAST YEAR ONLY**.
- Enter the total amount of rent **YOU** paid **ONLY**. If you received rental assistance, only enter the portion of rent **YOU** paid out-of-pocket. Do NOT include other fees (such as cable, storage, parking, pet, cleaning, late payment, etc.).

#1 Rental address	Landlord name	Landlord phone no.	• Months last year at address	• Total rent paid last year at this address .00
	• <input type="checkbox"/> Check if gas is included in rent • <input type="checkbox"/> Check if electricity is included in rent			
#2 Rental address	Landlord name	Landlord phone no.	• Months last year at address	• Total rent paid last year at this address .00
	• <input type="checkbox"/> Check if gas is included in rent • <input type="checkbox"/> Check if electricity is included in rent			
#3 Rental address	Landlord name	Landlord phone no.	• Months last year at address	• Total rent paid last year at this address .00
	• <input type="checkbox"/> Check if gas is included in rent • <input type="checkbox"/> Check if electricity is included in rent			

► Section 4 - Residency Status, Certification and Signature

Under state and federal law, we are prohibited from processing this application or issuing a credit to any person who fails to provide residency status information.

Check ONE (providing false information subjects the signer to penalties for perjury):

- 1. I am a U.S. citizen.
- 2. I qualify under 8 U.S.C. 1641 and I am present in the U.S. lawfully.

If you checked box 2, you must file this form in person and bring proof of your I-94 Number and/or Alien Registration Number.

• I-94 Number*: _____ • Alien Registration Number*: _____

*The I-94 (arrival/departure) number and the Alien Registration Number are issued by the U.S. Citizenship and Immigration Service.

Under penalties of perjury, I declare to the best of my knowledge and understanding, all the information on this application is true, correct and complete.

Signature of applicant	Date	Signature of spouse	Date
Preparer's name and address or organization (if applicable)			Preparer's phone number

→ **Complete** and **sign** this application, then mail to:

UTAH STATE TAX COMMISSION
210 N 1950 W
SALT LAKE CITY, UT 84134

Fax: 801-297-7574
Phone: 801-297-6254

Household Income Worksheet

- ➔ Use this worksheet if you were not the only person in your household with income **last year**.
- ➔ On each line, enter total ANNUAL amounts for the whole year.
- ➔ For each line, add the amounts in columns A through E and enter the total in Column F.
- ➔ Enter the totals from column F in Section 2 (Household Income) of the *Renter Refund Application*.

	A. You	B. Your Spouse	C. Other Person in Household #1	D. Other Person in Household #2	E. Other Person in Household #3	F. Totals
Name	_____	_____	_____	_____	_____	_____
Social Security Number	_____	_____	_____	_____	_____	_____
1. Wages/salaries/tips/other compensation (W-2, 1099Misc., etc.)	.00	.00	.00	.00	.00	.00
2. Total interest income and dividends (taxable and nontaxable)	.00	.00	.00	.00	.00	.00
3. Pensions and annuities (taxable and nontaxable)	.00	.00	.00	.00	.00	.00
4. Gross Social Security & railroad retirement (taxable and nontaxable)	.00	.00	.00	.00	.00	.00
5. Capital gain/loss (exclude carryforwards/carrybacks)	.00	.00	.00	.00	.00	.00
6. Government assistance given directly to you	.00	.00	.00	.00	.00	.00
7. Unemployment, worker's compensation	.00	.00	.00	.00	.00	.00
8. Business, rental and farm income	.00	.00	.00	.00	.00	.00
9. Other income (alimony, nontaxable interest, etc.) See Utah Code 59-2-1202	.00	.00	.00	.00	.00	.00

NOTE: If you entered numbers on lines 3, 5, 6, or 8, keep copies of federal returns and schedules with your records.

For More Information Contact:
 Utah State Tax Commission
 801-297-6254, or
 1-800-662-4335 ext. 6254
 Davis County Aging Services
 801-525-5050
 Salt Lake County Aging Services
 385-468-3200
 Utah County Aging Services
 801-229-3800
 Washington County Aging Services
 435-634-5712
 Also visit us online at tax.utah.gov

Renter Refund Application Instructions

→ Submit only **ONE** application per address. Report total **ANNUAL** amounts for income and rent — do NOT report monthly amounts.

Section 1 – Applicant Information

- You must complete all fields.
- If you are a widow(er) age 66 or older, you do not need to provide information about your deceased spouse.
- If you are an unmarried widow(er) under age 66, check the widow(er) box and enter your spouse's name, birth date, death date and SSN or account ID. A surviving spouse must have been a member of the deceased spouse's household at the time of their death, and be unmarried at the time the claim is filed.

Section 2 – Do You Qualify For a Refund?

You must answer questions A - C.

Annual Household Income

- Enter the total number of members in the household on the first line of this section.**
- Household income is ALL INCOME received from ALL PERSONS living in the household last year, not just the applicant. If the applicant is the only household member with income, complete lines 1 - 9.
- If more than one household member received income, you must complete the Household Income Worksheet. Take the totals from column F of the worksheet and copy them to Section 2, lines 1 - 9 of the application. Submit **BOTH** the application **AND** the worksheet.
- Keep all federal returns and schedules with your records in case of Tax Commission review.

Section 3 – Annual Rent Information

For each location entered, you must complete all fields. Keep proof with your records showing how much rent was paid (receipts, bank copies of cancelled checks, etc.).

Section 4 – Residency Status, Certification and Signature

- Enter your residency status. Check **ONE** box **ONLY**. If you check box 2, you must file this form in person and show proof of your I-94 and/or Alien Registration Number.
- To present proof of your I-94 or Alien Registration Number please go to one of the following Tax Commission locations:

210 North 1950 West
 Salt Lake City, Utah 84134

150 East Center #1300
 Provo, Utah 84606

2540 Washington Blvd., 6th Floor
 Ogden Regional Center
 Ogden, Utah 84401

100 South 5300 West
 Hurricane, Utah 84737

→ **Sign the application.** If a preparer completed this form on your behalf, enter the preparer's name, address and phone number.

What To Attach

Send the following with your application (also keep a copy for your records):

- TC-90CB, pages one and two.
- TC-90CB Schedule W if more than one household member received income.

What To Keep

- Your federal returns and schedules.
- All other supporting documentation, including proof of income and rent paid.

We will review and determine eligibility for refund. You may be required to submit more information to support your claims.

NOTE: Your refund may be delayed and/or reduced if you enter monthly figures for income or rent.

→ If you are a homeowner or manufactured homeowner applying for a property tax credit, you must file form TC-90CY with the county where the property is located by Sept 1 of this year. Contact your local county agency for more information.

→ See Pub 36 for more information about property tax relief. Get Pub 36 online at tax.utah.gov/forms/pubs/pub-36.pdf.

Renter Refund Schedule			
2016 Household Income Limits		Renter Refund % of rent	Maximum Renter Refund
Lower	Upper		
\$0	\$10,913	9.5%	\$951
10,914	14,553	8.5%	829
14,554	18,190	7.0%	711
18,191	21,828	5.5%	533
21,829	25,468	4.0%	415
25,469	28,890	3.0%	237
28,891	32,101	2.5%	117