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Utah State Tax Commission

Renter Refund Application (Circuit Breaker Application)

tax.utah.gov

TC-90CB

Rev. 4/25

• For rent year: _____

→ You can complete this form in TAP at tap.utah.gov.• Due date: **Dec. 31**, _____

► Section 1 - Applicant Information

NOTE: Only one application per address.

Check below
if widow(er)

Applicant's first name	Applicant's last name	Birth date (mm/dd/yyyy)	Deceased date (mm/dd/yyyy)	SSN/Circuit Breaker acct. no.
Spouse's first name	Spouse's last name	Birth date (mm/dd/yyyy)	Deceased date (mm/dd/yyyy)	SSN/Circuit Breaker acct. no.
Street address (make corrections, if necessary)		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 ☐ No **STOP**
(Go to question B) (Don't send form)
- B. Did you financially support yourself last year and cannot be claimed as a dependent . . . • B ☐ Yes ☐ No **STOP**
(Go to question C) (Don't send form)
- C. Did you live in Utah all of last year? • C ☐ Yes ☐ No **STOP**
(Go to question D) (Don't send form)
- D. REQUIRED: How many people in your household received income last year? • D _____
(Continue with form)

Annual Household Income

→ 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, 1099-MISC, etc.) | • 1 | _____ | .00 |
| 2. Total interest income, dividends (taxable and nontaxable). | • 2 | _____ | .00 |
| 3. Pensions, annuities (taxable and nontaxable). | • 3 | _____ | .00 |
| 4. Social Security and railroad retirement (but not Social Security Disability) (taxable and nontaxable) | • 4 | _____ | .00 |
| 5. Capital gain/loss (exclude carryforwards/carrybacks) | • 5 | _____ | .00 |
| 6. Nontaxable income (see Utah Code §59-2-1202). | • 6 | _____ | .00 |
| 7. Unemployment, worker's compensation. | • 7 | _____ | .00 |
| 8. Business, rental, farm income | • 8 | _____ | .00 |
| 9. Other income (any income not reported above) | • 9 | _____ | .00 |
| 10. Total household income from all sources for last year (add lines 1 through 9). | • 10 | _____ | .00 |
| 11. Maximum income amount. | 11 | \$42,623 | |

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 ONLY ONE box (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

Phone: 801-297-6254

Household Income Worksheet**TC-90CB_W**

- ➔ Use this worksheet if you were not the only person in your household with income **last year**.
- ➔ Do not include income of children under 18 or your (or your spouse's) parents and grandparents, even if they live with you.
- ➔ 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. Social Security & railroad retirement (but not Social Security Disability) (taxable and nontaxable)	.00	.00	.00	.00	.00	.00
5. Capital gain/loss (exclude carryforwards/ carrybacks)	.00	.00	.00	.00	.00	.00
6. Nontaxable income (see Utah Code §59-2-1202)	.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 (any income not reported above)	.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.

Renter Refund Application

TC-90CB
instructions

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 - D.

Annual Household Income

- 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. Do not include income of children under 18 or your (or your spouse's) parents and grandparents, even if they live with you.
- 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

2024 Household Income Limits		Renter Refund % of Gross Rent	Maximum Renter Refund
Lower	Upper		
\$0	\$14,490	9.5%	\$1,312
14,491	19,324	8.5%	1,151
19,325	24,152	7.0%	993
24,153	28,983	5.5%	756
28,984	33,816	4.0%	600
33,817	38,360	3.0%	364
38,361	42,623	2.5%	204