

<b>2018</b>	<p>County Application  <b>Low Income Abatement and  Homeowner's Tax Credit Application</b>  (For low income, elderly, and widows/widowers)</p>	<b>TC-90CY</b> Rev. 1/18
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**Homeowners and Mobile Homeowners applying for property tax credit** must file this form with the county where the home is located by September 1, 2018.

**Renters and Mobile Homeowners applying for lot rental refund**, file the TC-90CB application with the Utah State Tax Commission by December 31, 2018.

**Applicants who check box 2 in Section 5 (back of form) must file this form in person.**

**Section 1 - Applicant's Name** If more than one person lives in a household, only one person may file an application.

Applicant's Last Name	Applicant's First Name	Middle Initial	Birth Date	Social Security Number
Spouse's Last Name (if spouse is living)	Spouse's First Name	Middle Initial	Birth Date	Social Security Number
Address	City	County	State	ZIP Code
Daytime Telephone Number				

Enter your property serial/account number(s) from your most recent property tax billing notice

**Section 2 - Household Income** Household income must include **ALL household members' incomes.**

Complete and add lines 1 through 10 and enter the total on line 11. **Household income** is income received during 2017 from all members living in the household as of January 1, 2018, **not just the applicant.** A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses. **Send supporting income documentation for information provided below.**

Total members in household as of January 1, 2018

1. Wages/salaries/tips/other compensation (W-2, 1099Misc, etc.)	1	<input style="width: 95%;" type="text"/>		6. Government assistance	6	<input style="width: 95%;" type="text"/>
2. Total interest income, dividends (taxable/nontaxable)	2	<input style="width: 95%;" type="text"/>		7. Unemployment, worker's compensation	7	<input style="width: 95%;" type="text"/>
3. Pensions, annuities-include IRAs (taxable/nontaxable)(Include a copy of federal return and all schedules. This amount will be reviewed.)	3	<input style="width: 95%;" type="text"/>		8. Business, rental, farm income (Include copy of federal return and all schedules. This amount will be reviewed.)	8	<input style="width: 95%;" type="text"/>
4. Social Security/Railroad retirement (taxable/nontaxable) (send supporting documentation)	4	<input style="width: 95%;" type="text"/>		9. Depreciation on claimed residence (Include copy of federal return and all schedules. This amount will be reviewed.)	9	<input style="width: 95%;" type="text"/>
5. Current year capital gain or loss (Include copy of federal return and all schedules. This amount will be reviewed.)	5	<input style="width: 95%;" type="text"/>		10. Other income received under Utah Code Section 59-2-1202 such as alimony, nontaxable interest, etc. (send supporting documentation)	10	<input style="width: 95%;" type="text"/>
				11. Total 2017 household income from all sources (add lines 1 through 10)	11	<input style="width: 95%;" type="text"/>

**You do not qualify if the amount on line 11 is greater than \$32,738. The Tax Commission will review your application and determine eligibility for refund. You may be required to submit additional information to support your claims.**

**Section 3 - Low Income Abatement** To qualify for low income abatement, applicant must answer all three questions below.

1. Will you be age 65 or older on or before **December 31, 2018**, or under age 65 and disabled, or under age 65 and it would be an extreme hardship to pay the tax? If you are disabled and applying for the first time, attach a medical statement signed by your doctor. If you are under extreme hardship, attach an explanation of hardship.  Yes  No
2. Was the total household income (from Section 2, line 11) less than \$32,738?  Yes  No
3. Will you reside in the home for which you are claiming the abatement for ten months during 2018?  Yes  No

If the answer to all three questions is "Yes," you qualify for the low income abatement. If you qualify for the low income abatement, you may also qualify for the homeowner's tax credit on the back of this form.

**For more information, contact your county government listed below**

Beaver County 435-438-6463	Garfield County 435-676-1109	Rich County 435-793-5155	Utah County 801-851-8109
Box Elder County 435-734-3317	Grand County 435-259-1338	Salt Lake County 385-468-8300	Wasatch County 435-657-3190
Cache County 435-755-1706	Iron County 435-477-8332	San Juan County 435-587-3237	Washington County 435-634-5712
Carbon County 435-636-3221	Juab County 435-623-3410	Sanpete County 435-835-2142	Wayne County 435-836-1300
Daggett County 435-784-3210	Kane County 435-644-2458	Sevier County 435-893-0401	Weber County 801-399-8400
Davis County 801-451-3332	Millard County 435-743-5227	Summit County 435-336-3016	
Duchesne County 435-738-1120	Morgan County 801-845-4030	Tooele County 435-843-3140	
Emery County 435-381-5106	Piute County 435-577-2840	Uintah County 435-781-5361	

**Section 4 - Homeowner's Tax Credit** Applicant must answer all 4 questions.

1. Will you be age 66 or older on or before **December 31, 2018**, or Are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: \_\_\_\_\_  Yes  No
2. Was the total household income (from Section 2, line 11) less than \$32,738? \_\_\_\_\_  Yes  No
3. Will you furnish your own financial support for 2018 (You cannot be claimed as a dependent on someone else's tax return for 2018.) \_\_\_\_\_  Yes  No
4. Will you live in Utah for the entire year of 2018? \_\_\_\_\_  Yes  No  
You must be domiciled in Utah for the entire 2018 calendar year to be eligible.

**If your name is not listed as the property owner of the Property Tax Billing Notice, attach legal documentation of ownership. Only property tax on applicant's primary residence is eligible for property tax credit.**

Is the home located on property that exceeds one acre?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, total number of acres	<input type="text"/>
Is any portion of the home rented out?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, what percent is rented	<input type="text"/>
Is a portion of the home used for business?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, what percent is used	<input type="text"/>

**You must have owned the home on January 1, 2018 to qualify.**  
**If you qualify for property tax credit, you may also qualify for low income abatement, on the front of this form.**

**Section 5 - Residency Status of Applicant**

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

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

1.  I am a U.S. citizen and have provided my Social Security Number on the front of this form.
2.  I qualify under 8 U.S.C. 1641 and I am present in the U.S. lawfully. I-94 Number\*: \_\_\_\_\_

**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.**

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

Under penalties of perjury, I declare that I am a U.S. citizen OR that I qualify under 8 U.S.C 1641 and am present in the United States lawfully.

Signature of applicant	Date signed
X	

**Section 6 - Certification and Signature** Read certification, sign and date.

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

Signature of applicant	Date	Signature of spouse (Spouse must sign if home is owned in joint tenancy)	Date
X		X	
Preparer's name and address or organization (if not applicant)			Preparer's telephone number

For Tax Commission Use Only		For County Use Only	
CB used by county	CB available (max-used)	Tax amount	
CB rent possible	CB rent issue <= CB available	Blind and/or veteran	
		Homeowner's Valuation Reduction (additional 20%)	
		Circuit breaker	
		Low income abatement	
		Net tax due	
		County government approval	Date approved

Property Tax Credit Refund Schedule		
2018 Household Income		Maximum Homeowner Tax Credit
\$0	\$11,130	\$984
11,131	14,842	860
14,843	18,551	739
18,552	22,261	557
22,262	25,973	437
25,974	29,463	256
29,464	32,738	133