Clear form

2020	County Application **Low Income Abatement and Homeowner's Tax Credit Application** (For low income, elderly, and widows/widowers)	**TC-90CY** Rev. 1/20

Homeowners and Mobile Homeowners applying for property tax credit must file this form with the county where the home is located by Sept. 1, 2020.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-90CB application with the Utah State Tax Commission by Dec. 31, 2020.

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 2019 from all members living in the household as of Jan. 1, 2020, **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 Jan. 1, 2020 .....

1. Wage/salaries/tips/other compensation (W-2, 1099Misc, etc.) — 1
2. Total interest income, dividends (taxable/nontaxable) — 2
3. Pensions, annuities – include IRAs (taxable/nontaxable) (Include a copy of federal return and all schedules. This amount will be reviewed.) — 3
4. Social Security/Railroad retirement (taxable/nontaxable) (send supporting documentation) — 4
5. Current year capital gain or loss (Include copy of federal return and all schedules. This amount will be reviewed.) — 5
6. Government assistance — 6
7. Unemployment, worker's compensation — 7
8. Business. rental, farm income (Include copy of federal return and all schedules. This amount will be reviewed.) — 8
9. Depreciation on claimed residence (Include copy of federal return and all schedules. This amount will be reviewed.) — 9
10. Other income received under UC §59-2-1202 such as alimony, nontaxable interest, etc. (send supporting documentation) — 10
11. Total 2019 household income from all sources (add lines 1 through 10) — 11

You do not qualify if the amount on line 11 is greater than $34,167. 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 66 or older on or before Dec. 31, 2020, or under age 66 and disabled, or under age 66 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 $34,167? ☐ Yes ☐ No
3. Will you reside in the home for which you are claiming the abatement for ten months during 2020? ☐ 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	435-259-1321	Salt Lake County	385-468-8300	Wasatch County	435-657-3190
Cache County	435-755-1706	Iron County	435-477-8332	San Juan County	435-587-3223	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	801-451-3367	Millard County	435-743-5227	Summit County	435-336-3016		
Duchesne County	435-738-1228	Morgan County	801-845-4030	Tooele County	435-843-3311		
Emery County	435-381-3550	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 **Dec. 31, 2020**, **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 $34,167? ☐ Yes ☐ No
3. Will you furnish your own financial support for 2020 (You cannot be claimed as a dependent on someone else's tax return for 2020)? ☐ Yes ☐ No
4. Will you live in Utah for the entire year of 2020? ☐ Yes ☐ No
   You must be domiciled in Utah for the entire 2020 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?**	☐ Yes	☐ No	If yes, total number of acres	
Is any portion of the home rented out?	☐ Yes	☐ No	If yes, what percent is rented	
Is a portion of the home used for business?	☐ Yes	☐ No	If yes, what percent is used	

You must have owned the home on Jan. 1, 2020 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	
CB used by county	CB available (max-used)
CB rent possible	CB rent issue <= CB available

For County Use Only	
Tax amount	
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

2019 Household Income		Maximum Homeowner Tax Credit
$0	$11,616	$1,043
11,617	15,490	914
15,491	19,361	788
19,362	23,233	598
23,234	27,107	472
27,108	30,750	283
30,751	34,167	155