

<b>2011</b>	<b>County Application</b> <b>Low Income Abatement and</b> <b>Homeowner's Tax Credit Application</b> (For low income, elderly, and widows/widowers)	<b>TC-40CY</b> Rev. 3/11
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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, 2011.**

**Renters and Mobile Homeowners applying for lot rental refund, file the TC-40CB application with the Utah State Tax Commission by December 31, 2011.**

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

Get forms online - [tax.utah.gov](http://tax.utah.gov)

**Section 1 - Applicant's Name** If more than one person lives in a household, only one person can 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 A through J and enter the total on line K. **Household Income** is income received during 2010 by members of the household as of January 1, 2011, not just the applicant. A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses.

Total members in household as of January 1, 2011

A. Wages/salaries/tips/other compen. <input style="width: 100px;" type="text"/>	F. Government assistance <input style="width: 100px;" type="text"/>
B. Total interest, dividends (taxable/nontaxable) <input style="width: 100px;" type="text"/>	G. Unemployment, worker's comp. <input style="width: 100px;" type="text"/>
C. Pensions, annuities (incl. IRAs) (taxable/nontaxable) <input style="width: 100px;" type="text"/>	H. Business, rental, farm income (Include copy of federal return and all schedules. This amount will be reviewed.) <input style="width: 100px;" type="text"/>
D. Soc. Sec./Railroad retirement (taxable/nontaxable) <input style="width: 100px;" type="text"/>	I. Depreciation on claimed residence (Include copy of federal return and all schedules. This amount will be reviewed.) <input style="width: 100px;" type="text"/>
E. Capital gains, loss carry forwards (Include copy of federal return and all schedules. This amount will be reviewed.) <input style="width: 100px;" type="text"/>	J. Other income (alimony, etc.) <input style="width: 100px;" type="text"/>
	K. Total 2010 household income from all sources (add lines A through J) <input style="width: 100px;" type="text"/>

You do not qualify if the verified amount on line K exceeds \$29,210.

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

- Yes  No 1. Will you be age 65 or older on or before December 31, 2011, 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 K) less than \$29,210?
- Yes  No 3. Will you reside in the home for which you are claiming the abatement for ten months during 2011?

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	Iron County 435-477-8332	Sevier County 435-893-0400
Box Elder County 435-734-3388	Juab County 435-623-3410	Summit County 435-336-4451
Cache County 435-755-1500	Kane County 435-644-2458	Tooele County 435-843-3130
Carbon County 435-636-3200	Millard County 435-743-5227	Uintah County 435-781-5363
Daggett County 435-784-3210	Morgan County 801-845-4030	Utah County 801-851-8110
Davis County 801-451-3329	Piute County 435-577-2840	Wasatch County 435-654-3211
Duchesne County 435-738-1120	Rich County 435-793-5515	Washington County 435-634-5712
Emery County 435-381-5106	Salt Lake County 801-468-3400	Wayne County 435-836-1303
Garfield County 435-676-8826	San Juan County 435-587-3223	Weber County 801-399-8400
Grand County 435-259-1338	Sanpete County 435-835-2142	

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

- Yes  No 1. Will you be age 66 or older on or before December 31, 2011, or Are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: \_\_\_\_\_  
If filing for the first time as a widow or widower, attach a copy of your deceased spouse's Death Certificate.
- Yes  No 2. Was the total household income (from Section 2, line K) less than \$29,210?
- Yes  No 3. Will you furnish your own financial support for 2011? (You cannot be claimed as a dependent on someone else's tax return for 2011.)
- Yes  No 4. Will you live in Utah for the entire year of 2011?  
You must be domiciled in Utah for the entire 2011 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 January 1, 2011 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 provide proof of your I-94 Number or Alien Registration 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 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 \_\_\_\_\_

**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 \_\_\_\_\_

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 / Renter's Refund Schedule					
2010 Household Income	Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Rental Refund	
0	\$9,931	\$865	9.5%	\$865	\$1,730
\$9,932	13,243	755	8.5%	755	1,510
13,244	16,552	647	7.0%	647	1,294
16,553	19,862	485	5.5%	485	970
19,863	23,174	377	4.0%	377	754
23,175	26,288	216	3.0%	216	432
26,289	29,210	106	2.5%	106	212