

2012

County Application
Low Income Abatement and
Homeowner's Tax Credit Application
(For low income, elderly, and widows/widowers)

TC-40CY

Rev. 3/12

Homeowners and Mobile Homeowners applying for property tax credit must file this form with the county where the home is located by September 1, 2012.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-40CB application with the Utah State Tax Commission by December 31, 2012.

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

Get forms online - tax.utah.gov

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

Form with fields for Applicant's Last Name, Applicant's First Name, Middle Initial, Birth Date, Social Security Number, Spouse's Last Name, 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

Empty box for property serial/account number(s)

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 2011 by all members of the household as of January 1, 2012, 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, 2012

Form with lines A through K for household income items: A. Wages/salaries/tips/other compen., B. Total interest, dividends, C. Pensions, annuities-incl. IRAs, D. Soc. Sec./Railroad retirement, E. Capital gains, loss carry forwards, F. Government assistance, G. Unemployment, worker's comp., H. Business, rental, farm income, I. Depreciation on claimed residence, J. Other income-alimony, etc., K. Total 2011 household income from all sources.

You do not qualify if the verified amount on line K exceeds \$29,919. The Tax Commission will review 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.

Three questions with Yes/No checkboxes: 1. Will you be age 65 or older on or before December 31, 2012, or under age 65 and disabled... 2. Was the total household income (from Section 2, line K) less than \$29,919? 3. Will you reside in the home for which you are claiming the abatement for ten months during 2012?

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

Table listing county government contact information: Beaver County, Box Elder County, Cache County, Carbon County, Daggett County, Davis County, Duchesne County, Emery County, Garfield County, Grand County, Iron County, Juab County, Kane County, Millard County, Morgan County, Piute County, Rich County, Salt Lake County, San Juan County, Sanpete County, Sevier County, Summit County, Tooele County, Uintah County, Utah County, Wasatch County, Washington County, Wayne County, Weber County.

**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, 2012, **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 \$29,919?
- Yes  No 3. Will you furnish your own financial support for 2012? (You cannot be claimed as a dependent on someone else's tax return for 2012.)
- Yes  No 4. Will you live in Utah for the entire year of 2012?  
You must be domiciled in Utah for the entire 2012 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, 2012 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 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 **X** Date \_\_\_\_\_ Signature of spouse (Spouse must sign if home is owned in joint tenancy) **X** 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					
2011 Household Income	Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Rental Refund	
0 \$10,172	\$886	9.5%	\$886	\$1,772	
\$10,173 13,564	773	8.5%	773	1,546	
13,565 16,954	663	7.0%	663	1,326	
16,955 20,344	496	5.5%	496	992	
20,345 23,737	386	4.0%	386	772	
23,738 26,926	221	3.0%	221	442	
26,927 29,919	109	2.5%	109	218	