

2009

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

TC-40CY

Rev. 3/09

Homeowners and Mobile Homeowners applying for property tax credit, must file this form with the county where the home is located by September 1, 2009.

Renters and Mobile Homeowners applying for lot rental refund, file the TC-40CB application with the Utah State Tax Commission by December 31, 2009.

Get forms online - tax.utah.gov

Section 1 - Applicant's Name If more than one person lives in a household, only one person can 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 prior property tax billing notice)

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

Complete and add lines A through H and enter the total on line J. Household Income: Household income is income received during 2008 by members of the household as of Jan. 1, 2009, not just the applicant. A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses.

Form with fields for Total members in household as of January 1, 2009, A. Wages/salaries/tips/other compen., B. Total interest, dividends, C. Pensions, annuities, 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, K. Total 2008 household income from all sources, L. Adjusted 2008 household income.

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

Three yes/no questions regarding age/disability, household income, and residence for ten months during 2009.

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 names and phone numbers: 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 Cnty, 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, 2009, **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 L) less than \$28,732?
- Yes  No 3. Will you furnish your own financial support for 2009? (You cannot be claimed as a dependent on someone's tax return for 2009.)
- Yes  No 4. Will you live in Utah for the entire year of 2009?  
You must be domiciled in Utah for the entire 2009 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, 2009 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 - 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 <b>X</b>	Date	Signature of spouse (Spouse must sign if home is owned in joint tenancy) <b>X</b>	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				
2008 Household Income	Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Rental Refund
0 \$ 9,768	\$851	9.5%	\$851	\$1,702
\$9,769 \$13,026	\$742	8.5%	\$742	\$1,484
\$13,027 \$16,281	\$637	7.0%	\$637	\$1,274
\$16,282 \$19,537	\$477	5.5%	\$477	\$954
\$19,538 \$22,795	\$371	4.0%	\$371	\$742
\$22,796 \$25,858	\$212	3.0%	\$212	\$424
\$25,859 \$28,732	\$105	2.5%	\$105	\$210