

<h1 style="margin: 0;">2008</h1>	<p style="margin: 0;">County Application Low Income Abatement and Homeowner's Tax Credit Application (For low income, elderly, and widows/widowers)</p>	<p style="margin: 0;">TC-40CY Rev. 3/08</p>
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For assistance, refer to the county government telephone numbers listed below.

Get forms online - tax.utah.gov

Homeowners must file with the county where the home is located for the homeowner's property tax credit by September 1, 2008.
Renters must file the Utah State Tax Commission Renter Tax Refund Application, form TC-40CB for a refund.
Mobile home owners who rent the land the mobile home sits on, may also need to complete a TC-40CB Application. See Section 5.

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

Section 2 - Household Income	Household income must include ALL household members' incomes.
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Complete and add lines A through H and enter the total on line I. **Household Income:** Household income is income received during 2007 by members of the household as of Jan. 1, 2008, not just the applicant. A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses.

<p>Taxable Income</p> <p>A. Wages/salaries <input type="text"/></p> <p>B. Pensions/annuities <input type="text"/></p> <p>C. Interest/dividends/trusts <input type="text"/></p> <p>D. Alimony/other income <input type="text"/></p>	<p>Non-taxable Income</p> <p>E. Social Security/other government assistance <input type="text"/></p> <p>F. Capital gains/pensions/annuities <input type="text"/></p> <p>G. Interest/dividends/trust income <input type="text"/></p> <p>H. Loss carryforwards/rental depreciation <input type="text"/></p> <p>I. Total 2007 household income from all sources (add lines A through H) <input type="text"/></p>
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Total members in household as of Jan. 1, 2008

Note: You **do not** qualify for low income or homeowner relief if Line I exceeds \$27,557.

Section 3 - Low Income Abatement	To qualify for low income abatement, applicant must answer all three questions below.
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- Yes No **1.** Will you be age 65 or older on or before December 31, 2008, **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 I) less than \$27,557?
- Yes No **3.** Will you reside in the home for which you are claiming the abatement for ten months during 2008?

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) 477-8333	Sevier County (435) 896-9262
Box Elder County (435) 734-3388	Juab County (435) 623-3410	Summit County (435) 336-4451
Cache County (435) 755-1590	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) 829-6811	Utah County (801) 370-8227
Davis County (801) 451-3329	Piute County (435) 577-2840	Wasatch County (435) 654-3211
Duchesne County (435) 738-1120	Rich County (435) 793-5155	Washington Cnty (435) 634-5712
Emery County (435) 381-5106	Salt Lake County (801) 468-3400	Wayne County (435) 836-2731
Garfield County (435) 676-8826	San Juan County (435) 587-3223	Weber County (801) 399-8002
Grand County (435) 259-1321	Sanpete County (435) 835-2142	

Section 4 - Homeowner's Tax Credit

Applicant must answer all 4 questions.

- Yes No 1. Will you be age 65 or older on or before December 31, 2008, **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 I) less than \$27,557?
- Yes No 3. Will you furnish your own financial support for 2008? (You cannot be claimed as a dependent on someone's tax return for 2008.)
- Yes No 4. Will you live in Utah for the entire year of 2008?
You must be domiciled in Utah for the entire 2008 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, 2008 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 - Mobile Homeowners Only

If the members in the household, as of January 1, 2008 (Section 2), are different than the members in the household as of January 1, 2007, SKIP to Section 6. (To apply for a refund of a portion of the lot rental, file a 2008 Renter Refund Application, form TC-40CB with the Tax Commission.)

If the members in the household, as of January 1, 2008 (Section 2) are the same as the members of the household as of January 1, 2007, provide the following information for refund of a portion of the lot rental.

If your name is not listed as property owner on the Property Tax Billing Notice, include legal documentation of ownership.

Own Rent **Is the property your mobile home sits on owned or rented?** **2007 Lot Rent**

If you rented the property, enter the amount of rent paid in 2007, excluding utilities, and complete the landlord information below. If you own the property, leave blank. \$

Address and space number	Name and telephone number of landlord or manager	Date rented in 2007 from - to	Total months	Monthly rent you paid	Total rent you paid

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 (estimated)					
2007 Household Income	Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Rental Refund	
0	\$ 9,368	\$816	9.5%	\$816	\$1,632
\$9,369	\$12,493	\$712	8.5%	\$712	\$1,424
\$12,494	\$15,615	\$611	7.0%	\$611	\$1,222
\$15,616	\$18,738	\$457	5.5%	\$457	\$914
\$18,739	\$21,863	\$356	4.0%	\$356	\$712
\$21,864	\$24,801	\$204	3.0%	\$204	\$408
\$24,802	\$27,557	\$100	2.5%	\$100	\$200