



Utah State Tax Commission
Renter Refund Application
(Circuit Breaker Application)

tax.utah.gov

For rent year 2025

Due Dec. 31, 2026

You can complete this form in TAP at tap.utah.gov.

NOTE: Only one application per address.

Section 1 - Applicant Information

Form with fields for Applicant's first name, last name, birth date, SSN/Circuit Breaker acct. no., Spouse's first name, last name, birth date, deceased date, SSN/Circuit Breaker acct. no., Street address, City, State, ZIP Code, Daytime telephone number.

CHECK THIS BOX if you are a manufactured homeowner applying for a lot rental refund:

Section 2 - Do You Qualify For A Refund?

- A. Were you age 66 or older on or before Dec. 31 of last year? If you are under 66 years, are you an UNMARRIED widow/widower (see instructions)?
B. Did you financially support yourself last year and cannot be claimed as a dependent on someone else's tax return?
C. Did you live in Utah all of last year?
D. REQUIRED: How many people in your household received income last year?

Annual Household Income

Complete lines 1-10 below. If more than one person received income, first use the Household Income Worksheet (TC-90CB\_W), and then enter the totals on lines 1-9 below.

ANNUAL amounts

Table with 3 columns: Line number, Description, and Annual Amount. Line 11 shows a total of \$44,221.

If the amount on line 10 is greater than the amount on line 11, you do not qualify for a renter refund.

**Section 3 - Last Year's Rent Information (see instructions)**

- List each place you rented last year. Enter the total months you lived at each address LAST YEAR ONLY.
- Enter the total amount of rent YOU paid ONLY. If you received rental assistance, only enter the portion of rent YOU paid out-of-pocket. Do NOT include other fees (such as cable, storage, parking, pet, cleaning, late payment, etc.).

|                   |                                    |                    |  |   |
|-------------------|------------------------------------|--------------------|--|---|
| #1 Rental address | Landlord name                      | Landlord phone no. | • Months last year at address              | • Total rent paid last year at this address |
|                   |                                    |                    |  | .00   |
|                   | • Check if gas is included in rent |                    | • Check if electricity is included in rent |   |
| #2 Rental address | Landlord name                      | Landlord phone no. | • Months last year at address              | • Total rent paid last year at this address |
|                   |                                    |                    |  | .00   |
|                   | • Check if gas is included in rent |                    | • Check if electricity is included in rent |   |
| #3 Rental address | Landlord name                      | Landlord phone no. | • Months last year at address              | • Total rent paid last year at this address |
|                   |                                    |                    |  | .00   |
|                   | • Check if gas is included in rent |                    | • Check if electricity is included in rent |   |

**Section 4 - Residency Status, Certification and Signature**

Under state and federal law, we can not process this application or issue a credit to anyone who does not provide this information.

→ **Check ONLY ONE box (providing false information subjects the signer to penalties for perjury):**

- 1. I am a U.S. citizen.
- 2. I qualify under 8 U.S.C. 1641 and I am in the U.S. lawfully.

→ **If you checked box 2, you must attach one of the following:**

- Documentation showing I-94 (arrival departure) number\*
- Alien Registration Number issued by U.S. Citizenship and Immigration Service\*

\*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 to the best of my knowledge and understanding, all the information on this application is true, correct and complete.

|   |      |                     |                         |
|---|------|---------------------|-------------------------|
| Signature of applicant                                      | Date | Signature of spouse | Date                    |
| Preparer's name and address or organization (if applicable) |      |                     | Preparer's phone number |

Complete and sign this application, then mail to:

UTAH STATE TAX COMMISSION  
 210 N 1950 W  
 SALT LAKE CITY, UT 84134

Phone: 801-297-6254

**Household Income Worksheet**

Use this worksheet if you were not the only person in your household with income last year.

Do not include income of children under 18 or your (or your spouse's) parents and grandparents, even if they live with you.

On each line, enter total ANNUAL amounts for the whole year.

For each line, add the amounts in columns A through E and enter the total in Column F.

Enter the totals from column F in Section 2 (Household Income) of the Renter Refund Application.

|   | <b>A. You</b> | <b>B. Your spouse</b> | <b>C. Other Person in Household #1</b> | <b>D. Other Person in Household #2</b> | <b>E. Other Person in Household #3</b> | <b>F. Totals</b> |
|---|---------------|-----------------------|--|--|--|------------------|
| Name .....  |               |                       |  |  |  |                  |
| Social Security Number .....  |               |                       |  |  |  |                  |
| 1. Wages/salaries/tips/other compensation (W-2, 1099Misc., etc.)                                      | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 2. Total interest income and dividends (taxable and nontaxable)                                       | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 3. Pensions and annuities (taxable and nontaxable)  | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 4. Social Security & railroad retirement (but not Social Security Disability)(taxable and nontaxable) | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 5. Capital gain/loss (exclude carryforwards/carrybacks)   | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 6. Nontaxable income (see UCA §59-2a-101(20))   | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 7. Unemployment, worker's compensation  | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 8. Business, rental and farm income   | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |
| 9. Other income (any income not reported above)   | .00           | .00                   | .00                                    | .00                                    | .00                                    | .00              |

Note: If you entered numbers on lines 3, 5, 6 or 8, keep copies of federal returns and schedules with your records.

**For More Information Contact:**

Utah State Tax Commission  
801-297-6254, or  
1-800-662-4335 ext. 6254

Davis County Aging Services  
801-525-5050

Salt Lake County Aging Services  
385-468-3200

Utah County Aging Services  
801-229-3800

Washington County Aging Services  
435-634-5712

Also visit us online at [tax.utah.gov](http://tax.utah.gov)

Privacy Notice: [tax.utah.gov/privacy](http://tax.utah.gov/privacy)

## Renter Refund Application Instructions

→ Submit only ONE application per address. Report total ANNUAL amounts for income and rent — do NOT report monthly amounts.

### Section 1 – Applicant Information

- You must complete all fields.
- If you are a widow(er) age 66 or older, you do not need to provide information about your deceased spouse.
- If you are an unmarried widow(er) under age 66, check the widow(er) box and enter your spouse's name, birth date, death date and SSN or account ID. A surviving spouse must have been a member of the deceased spouse's household at the time of their death, and be unmarried at the time the claim is filed.

### Section 2 – Do You Qualify For a Refund?

You must answer questions A - D.

#### Annual Household Income

- Household income is ALL INCOME received from ALL PERSONS living in the household last year, not just the applicant. If the applicant is the only household member with income, complete lines 1 - 9. Do not include income of children under 18 or your (or your spouse's) parents and grandparents, even if they live with you.
- If more than one household member received income, you must complete the Household Income Worksheet. Take the totals from column F of the worksheet and copy them to Section 2, lines 1 - 9 of the application. Submit BOTH the application AND the worksheet.
- Keep all federal returns and schedules with your records in case of Tax Commission review.

### Section 3 – Annual Rent Information

For each location entered, you must complete all fields. Keep proof with your records showing how much rent was paid (receipts, bank copies of cancelled checks, etc.).

### Section 4 – Residency Status, Certification and Signature

Enter your residency status. Check ONE box ONLY.

→ **Sign the application.** If a preparer completed this form on your behalf, enter the preparer's name, address and phone number.

### What To Attach

Send the following with your application (also keep a copy for your records):

- TC-90CB, pages one and two.
- TC-90CB Schedule W if more than one household member received income.

**If you are not a U.S. citizen, you must also attach one of the following:**

- Documentation showing I-94 (arrival departure) number
- Alien Registration Number issued by U.S. Citizenship and Immigration Service

### What To Keep

- Your federal returns and schedules.
- All other supporting documentation, including proof of income and rent paid.

**We will review and determine eligibility for refund. You may be required to submit more information to support your claims.**

**NOTE: Your refund may be delayed and/or reduced if you enter monthly figures for income or rent.**

→ If you are a homeowner or manufactured homeowner applying for a property tax credit, you must file form TC-90H with the county where the property is located by Sept 1 of this year. Contact your local county agency for more information.

→ See Pub 36 for more information about property tax relief. Get Pub 36 online at [tax.utah.gov/forms/pubs/](http://tax.utah.gov/forms/pubs/).

### 2025 Renter Refund Schedule

| Lower Household Income Limit | Upper Household Income Limit | Renter Refund % of Gross Rent | Maximum Renter Refund |
|------------------------------|------------------------------|-------------------------------|-----------------------|
| \$0                          | \$15,033                     | 9.5%                          | \$1,412               |
| 15,034                       | 20,048                       | 8.5%                          | 1,245                 |
| 20,049                       | 25,057                       | 7.0%                          | 1,082                 |
| 25,058                       | 30,069                       | 5.5%                          | 835                   |
| 30,070                       | 35,083                       | 4.0%                          | 674                   |
| 35,084                       | 39,796                       | 3.0%                          | 429                   |
| 39,797                       | 44,221                       | 2.5%                          | 262                   |