Circuit Breaker

Renter's Credit Refund

What is Circuit Breaker – Renter Refund?

Utah Code provides general relief to qualifying senior citizens, or a surviving spouse, who have income below statutorily mandated levels.

If approved the credit is issued in a refund check for that reporting period only. This credit must be applied for annually.

The renter refund applies to both renters and manufactured homeowners who rent lots.

Who qualifies for Circuit Breaker?
(59-2-1202 & 59-2-1209)

- The applicant must be 66 years of age as of December 31st of the year for which they are applying.
- A widow or widower of any age may qualify.
- The applicant must furnish their own financial support for the year and cannot be claimed as a dependent on someone else's tax return.
- The applicant must have resided in the state of Utah for the entire calendar year for which they are applying.
- The annual **household income** cannot exceed the amount specified by the legislature each year.
- The applicant must include all rent that has been paid. (Does not include any rental assistance.)

Household and Household Income

- 59-2-1202 (6) "Household" means the association of individuals who live in the same dwelling, sharing the dwelling's furnishings, facilities, accommodations and expenses.

- **59-2-1202 (8)** "Income" means the sum of:

  (a) federal adjusted gross income as defined in Section 62, Internal Revenue Code; and
  (b) nontaxable income.

For the renter's refund, "household income" means all income received by all members of the claimant's household in the year for which the claim is filed, excepting income received by a member of the claimant's household who is under the age of 18 or is a parent or grandparent (through blood, marriage or adoption) of the claimant or the claimant's spouse.

FAGI + non-taxable income = household income

Annual household income limits for the renter's credit is specified by the legislature each year.

NOT Included in Household Income: §59-2-1202(9)(b)

- Public assistance, including:
  - Medical assistance provided under U.S.C. §26B-3, such as:
    - Health care assistance
    - Medicaid waivers
    - Utah CHIP
  - SNAP benefits;
  - Services or benefits provided under the Utah Employment Support Act;
  - Foster care maintenance payments provided from the General Fund or under Title IV-E of the Social Security Act

- Aid, assistance, or contributions from a tax-exempt NGO source;
- Surplus foods;
- Relief in kind supplied by a public or private agency;
- Property tax relief;
- Social Security Disability Income;
- Federal tax refunds;
- Federal child tax credits received under 26 U.S.C. Sec. 24;
- Federal earned income tax credits received under 26 U.S.C. Sec. 32;
- Reverse mortgage payments;
- Payments or reimbursements to federal senior program volunteers;
- Gifts or bequests

How is the Credit Calculated

The Renter's Credit could result in a refund between $1.00 - $1,312.00

Locate your household income on the schedule to identify the percentage rate.

Take your **"Gross Rent"** that you paid times the percentage rate, the sum amount is the amount of your refund for the year you are applying for.

59-2-1202 (3)(a) **"Gross rent"** means rent actually paid by you in cash or its equivalent solely for the right of occupancy, at arm's-length, of a residence, exclusive of charges for any utilities, services, furniture, furnishings, or personal appliances furnished by the landlord as a part of the rental agreement.

EXAMPLE:
If your household income for 2024 was $20,000 and your gross rent was $10,000, then your percentage rate would be 7%.

$10,000 X 7% = $700

Renter Refund Schedule

Household Income Limits		Renter Refund % of Gross Rent	Maximum Renter Refund
Lower	Upper		
$0	$14,490	9.5%	$1,312
14,491	19,324	8.5%	1,151
19,325	24,152	7.0%	993
24,153	28,983	5.5%	756
28,984	33,816	4.0%	600
33,817	38,360	3.0%	364
38,361	42,623	2.5%	204

How to apply for the renter's refund

Applications for the Circuit Breaker Renter's Refund must be submitted between May 1st and December 31st .

The ***FASTEST*** way to apply and receive the renter's refund is to use our online application on **Taxpayer Access Point** (TAP.UTAH.GOV).

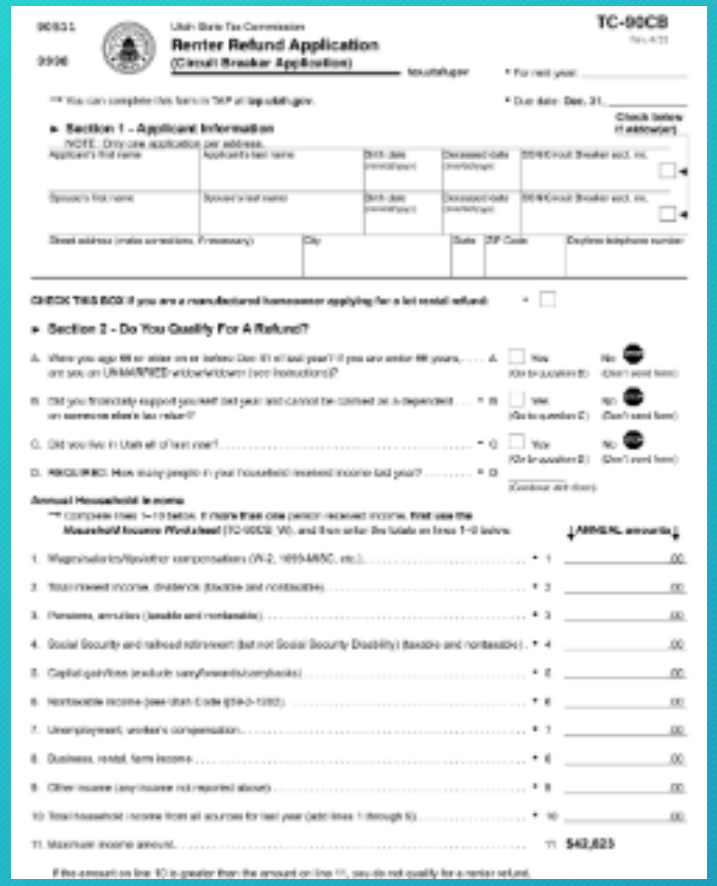
You may also submit your application by mail to:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, Utah 84134

Or drop off at any Tax Commission location

TC-90CB Renter Refund Application

The application includes TC-90CB pages 1&2 and TC-90CB-W, also includes an instructions page

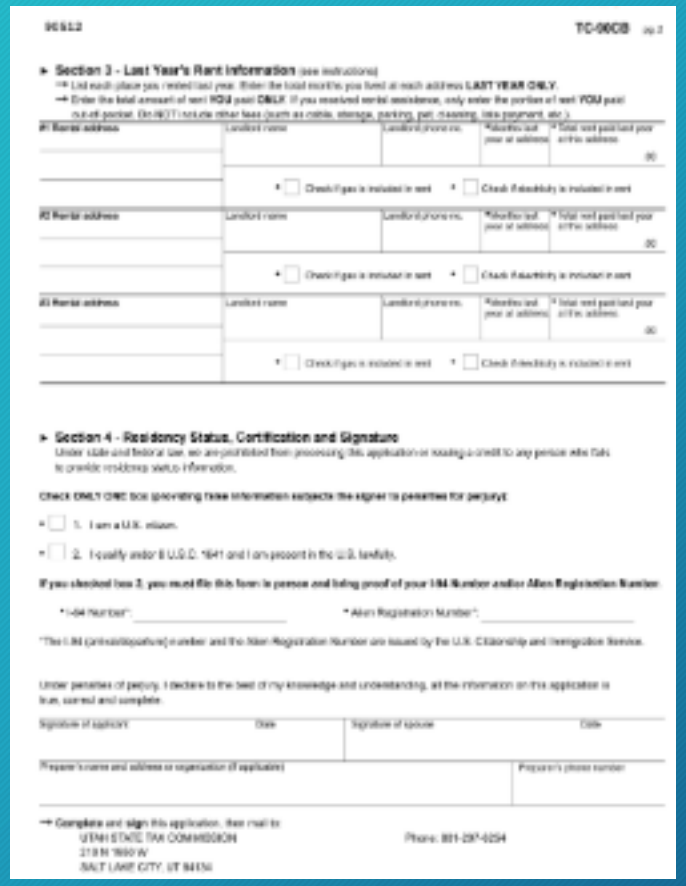


TC-90CB

Renter Refund Application
(Circuit Breaker Application)

► Section 1 - Applicant Information

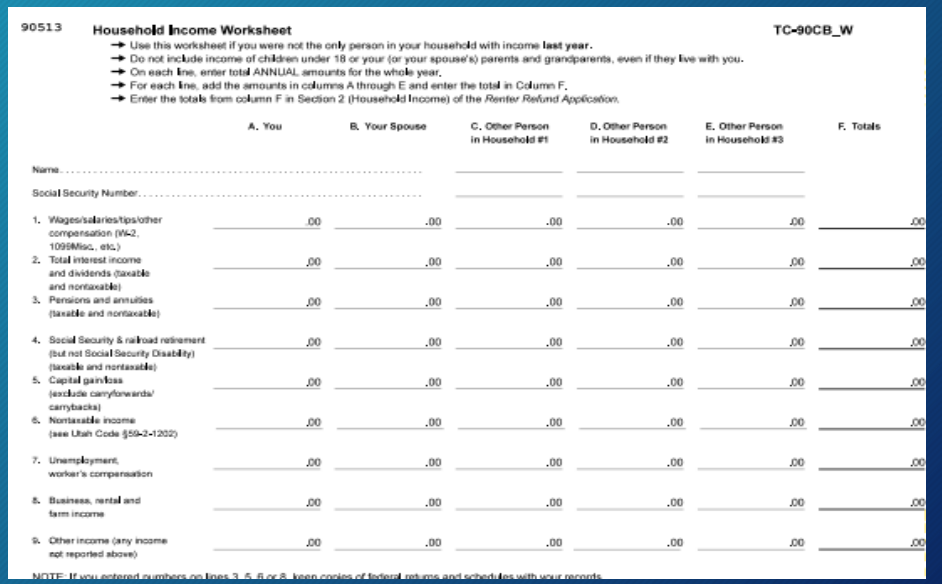
► Section 2 - Do You Qualify For A Refund?



TC-90CB

► Section 3 - Last Year's Rent Information

► Section 4 - Residency Status, Certification and Signature



90513 Household Income Worksheet TC-90CB_W

→ 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*.

	A. You	B. Your Spouse	C. Other Person in Household #1	D. Other Person in Household #2	E. Other Person in Household #3	F. Totals
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 Utah Code §59-2-1202)	.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.

Section #1 – Applicant Information

90511

9998

Utah State Tax Commission

Renter Refund Application

(Circuit Breaker Application)

tax.utah.gov

TC-90CB

Rev. 4/25

• For rent year: 2024

• Due date: **Dec. 31,** 2025

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

Check below if widow(er)

▸ Section 1 - Applicant Information

NOTE: Only one application per address.

Applicant's first name	Applicant's last name	Birth date (mm/dd/yyyy)	Deceased date (mm/dd/yyyy)	SSN/Circuit Breaker acct. no.	
Spouse's first name	Spouse's last name	Birth date (mm/dd/yyyy)	Deceased date (mm/dd/yyyy)	SSN/Circuit Breaker acct. no.	

Street address (make corrections, if necessary)	City	State	ZIP Code	Daytime telephone number

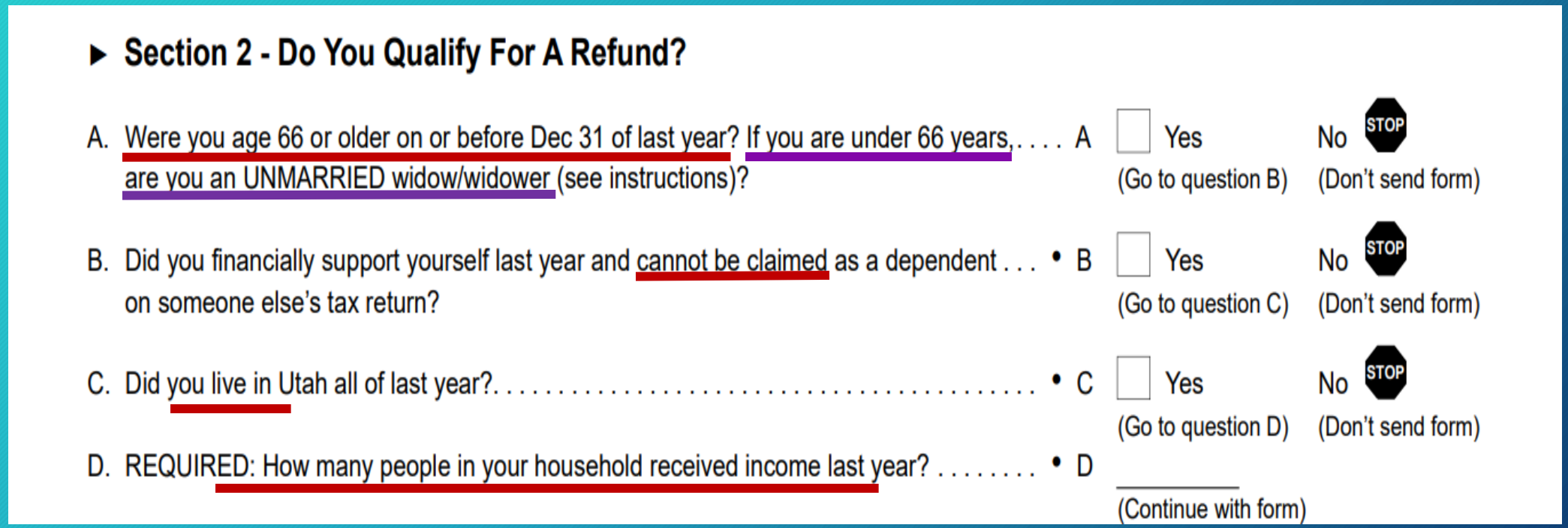
CHECK THIS BOX if you are a manufactured homeowner applying for a lot rental refund: •

If you are a widow (er) and under the age of 66 as of the end of 2024 you will need to put your deceased spouses info

Make sure to put your full and correct address, as this is where the refund is sent

Make sure to include your current phone #

Section #2 – Questions



▶ **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)? . . . . A ☐ Yes (Go to question B) No STOP (Don't send form)

B. Did you financially support yourself last year and cannot be claimed as a dependent on someone else's tax return? . . . • B ☐ Yes (Go to question C) No STOP (Don't send form)

C. Did you live in Utah all of last year? . . . . . • C ☐ Yes (Go to question D) No STOP (Don't send form)

D. REQUIRED: How many people in your household received income last year? . . . . . • D _____ (Continue with form)

If you answered "NO" to any of the question above you do not qualify

TC-90CB- W 2 or More in household – Income

90513 **Household Income Worksheet** **TC-90CB_W**

- 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*.

	A. You	B. Your Spouse	C. Other Person in Household #1	D. Other Person in Household #2	E. Other Person in Household #3	F. Totals
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	1,000 .00	.00	.00	.00	1,000 .00
3. Pensions and annuities (taxable and nontaxable)	5,000 .00	.00	.00	.00	.00	5,000 .00
4. Social Security & railroad retirement (but not Social Security Disability) (taxable and nontaxable)	15,000 .00	15,000 .00	.00	.00	.00	30,000 .00
5. Capital gain/loss (exclude carryforwards/ carrybacks)	.00	.00	.00	.00	.00	.00
6. Nontaxable income (see Utah Code §59-2-1202)	.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.

Section #2 – Total Annual Household Income

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
1.	Wages/salaries/tips/other compensations (W-2, 1099-MISC, etc.)	1	.00
2.	Total interest income, dividends (taxable and nontaxable)	2	1,000 .00
3.	Pensions, annuities (taxable and nontaxable)	3	5,000 .00
4.	Social Security and railroad retirement (but not Social Security Disability) (taxable and nontaxable)	4	30,000 .00
5.	Capital gain/loss (exclude carryforwards/carrybacks)	5	.00
6.	Nontaxable income (see Utah Code §59-2-1202)	6	.00
7.	Unemployment, worker's compensation	7	.00
8.	Business, rental, farm income	8	.00
9.	Other income (any income not reported above)	9	.00
10.	Total household income from all sources for last year (add lines 1 through 9)	10	36,000 .00
11.	Maximum income amount	11	**$42,623**

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

Enter total annual household income from Schedule TC-90CB-W

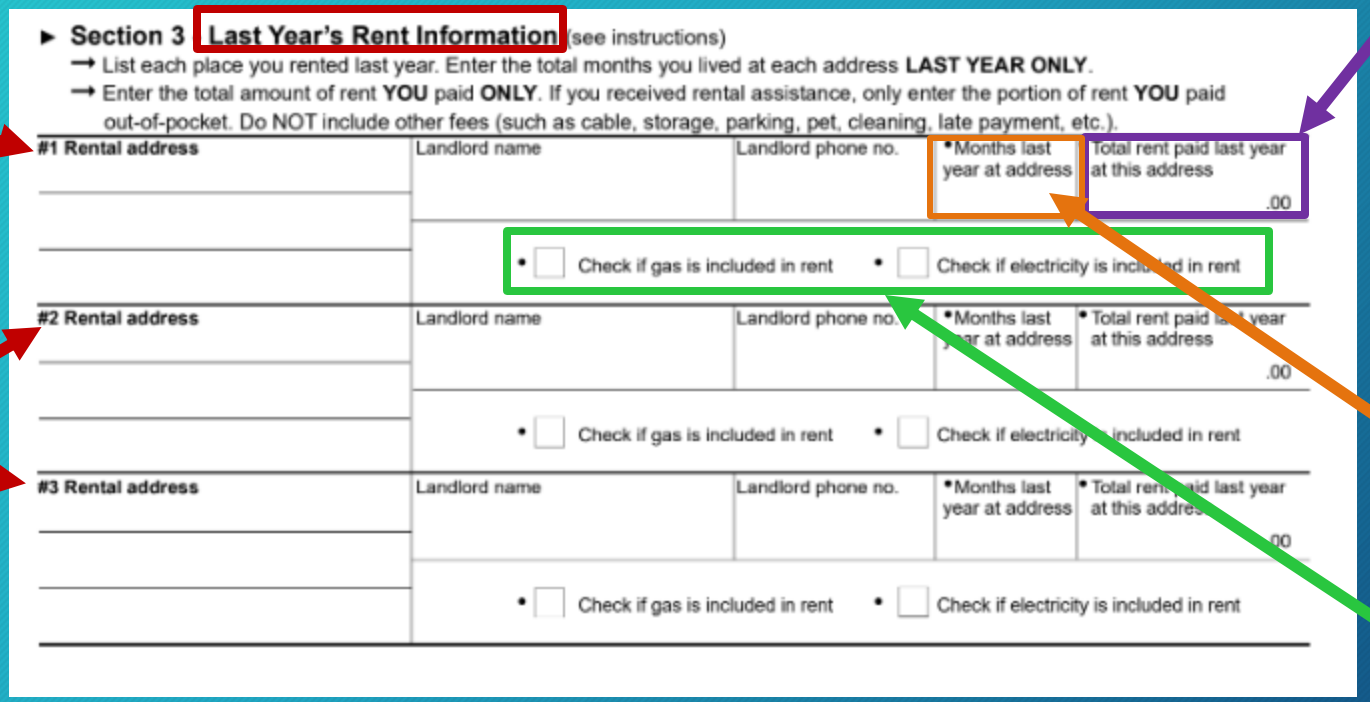
Total all household income on line #10

If your total on line #10 is more than $42,623.00 you do not qualify for this credit.

Section #3 – Rental Information for 2024

Home address as of Dec 31st 2024, list on #1

Other places you lived during 2024, list on #2 and #3



► **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	

Only list the rent you paid yourself last year. Enter the annual total.

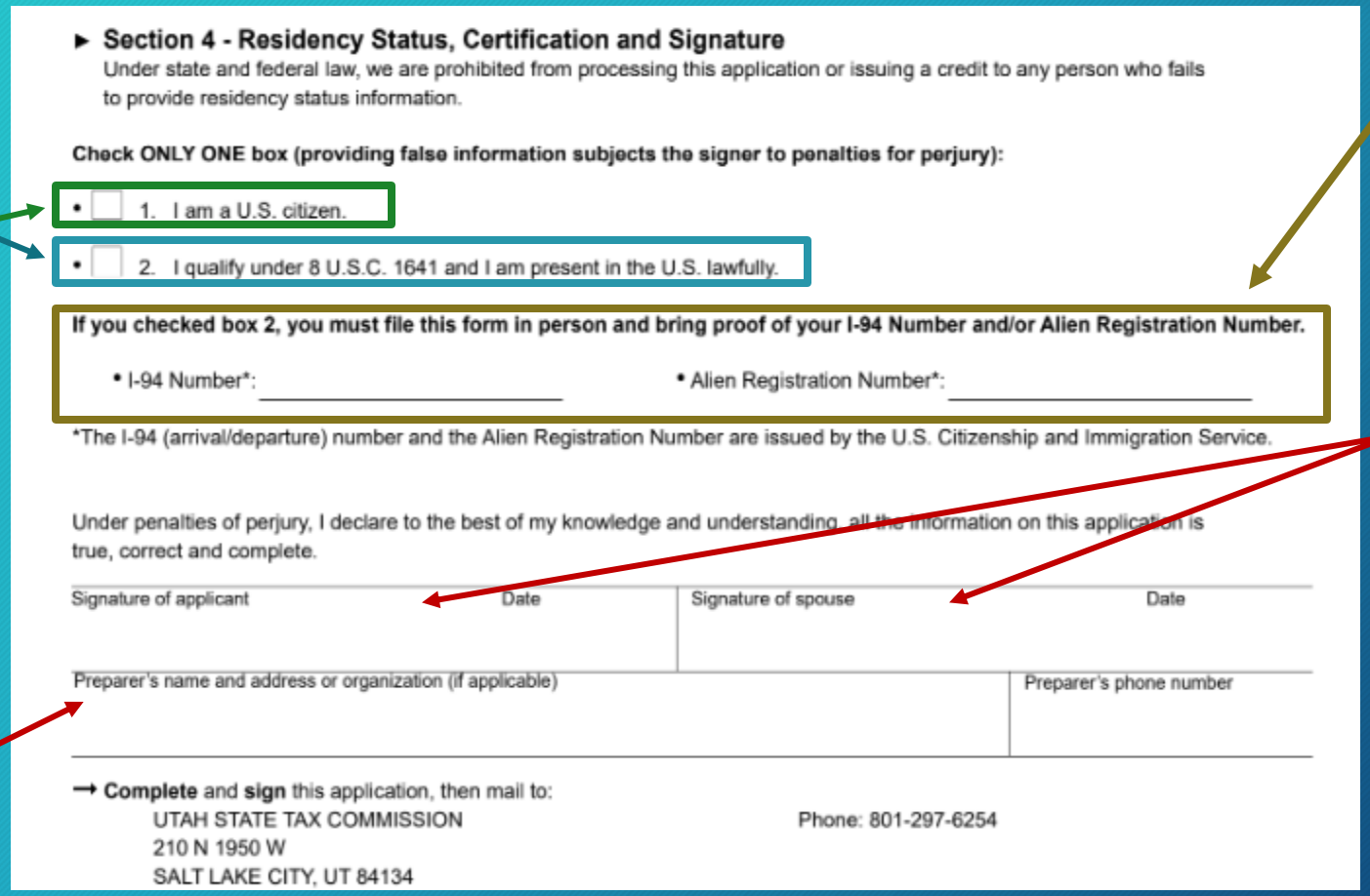
How many months did you live at this address

Was Gas or Electricity included in your rent

Section #4 – Residency Status and Signature

Check only one box that pertains to you.

If someone assisted you in filling out the application.



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

Under state and federal law, we are prohibited from processing this application or issuing a credit to any person who fails to provide residency status 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 present in the U.S. lawfully.

If you checked box 2, you must file this form in person and bring proof of your I-94 Number and/or Alien Registration Number.

- I-94 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 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

If you are not a citizen, you will need to provide a valid I-94 or Alien Registration.

Make sure to sign and date your application.

You **must** apply in person at one of our offices if you are a resident alien, qualify under 8.U.S.C 1641, and are in the U.S. lawfully.

The applicant must provide proof of a valid I-94 and/or Alien Registration Number.