

2026

Utah State Tax Commission-County Application
Homeowner's Tax Credit Application
(For low-income, elderly and widows/widowers)



Homeowners and mobile homeowners applying for property tax credit must file this form with the county where the home is located by Sept. 1, 2026.

Renters and mobile homeowners applying for lot rental refund, file form TC-90CB with the Utah State Tax Commission by Dec. 31, 2026.

Section 1 - Applicant's Name

If more than one person lives in a household, only one person may file an application.

Table with 5 columns: Applicant's last name, Applicant's first name, Middle initial, Birth date, Social Security number. Includes rows for Spouse's information and Address (City, County, State, ZIP Code, Daytime telephone number).

Enter your property serial/account number(s) from your most recent property tax billing notice: [input box]

Section 2 - Household Income

Household income must include ALL household members' incomes.

Complete and add lines 1 through 10 and enter the total on line 11. Household income is income received during 2025 by everyone living in the household as of Jan. 1, 2026, not just the applicant. Do not include income of children under 18 or your (or your spouse's) parents and grandparents, even if they live with you. Send documentation for information provided below. If you enter any amounts on lines 2, 3, 4 or 5, you must include your federal tax return and all schedules. Amounts will be reviewed.

Table with 11 rows for household income sources: 1. Wage, salaries, tips... 2. Pension and annuities... 3. Current-year capital gain or loss... 4. Business rental, farm income... 5. Depreciation on claimed residence... 6. Total interest income... 7. Social Security/Railroad retirement... 8. Unemployment, worker's compensation... 9. Veterans disability pensions... 10. Other income received under UCA §59-2a-101(20)... 11. Total 2025 household income from all sources.

You do not qualify if the amount on line 11 is greater than \$44,221 (the 2025 maximum total income).

You may be required to submit additional information to support your claims.

Section 3 - Homeowner's Tax Credit

Applicant must answer all four questions below.

- 1. Did you qualify for the homeowner's tax credit last year, or will you be age 67 or older on Dec. 31, 2026, OR are you a widow or widower? [input box] Yes [input] No
2. Was the total household income (from Section 2, line 11) less than \$44,221? Yes [input] No [input]
3. Will you provide your own financial support for 2026 (No one else can claim you on their 2026 tax return)? Yes [input] No [input]
4. Will you live in Utah for all of 2026? Yes [input] No [input]

You must be domiciled in Utah for the entire 2026 calendar year to be eligible.

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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 Jan. 1, 2026 to qualify.

If you qualify for property tax credit, you may also qualify for low-income abatement. See form TC-90L.

**Section 4 - Residency Status of Applicant**

Under state and federal law, we cannot 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:

- Employment authorization card
- 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 that I am a U.S. citizen OR that I qualify under 8 U.S.C 1641 and am in the United States lawfully.

Applicant signature \_\_\_\_\_ Date \_\_\_\_\_


**Section 5 – Certification and Signature**

Under penalties of perjury, I declare that, to the best of my knowledge and understanding, this information is true, correct and complete.

Applicant signature	Date	Spouse's signature (must sign if home is owned in joint tenancy)	Date
Preparer's name and address or organization (if not applicant)			Preparer's telephone number

**2025 Homeowner’s Tax Credit Refund Schedule**

Lower Household Income Limit	Upper Household Income Limit	Maximum Homeowner Tax Credit
\$0	\$15,033	\$1,412
15,034	20,048	1,245
20,049	25,057	1,082
25,058	30,069	835
30,070	35,083	674
35,084	39,796	429
39,797	44,221	262



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