APPLICATION FOR PROPERTY TAX REDUCTION FOR 2008

ALL OF THE FOLLOWING QUESTIONS MUST BE COMPLETED. ATTACH SUPPORTING DOCUMENTS.

County	Code Area	Parcel Number

Section A. 1. Ownership Information (Name, address and ZIP code)

2. Social Security Number (Claimant) | Social Security Number (Spouse)

3. Birth Date (Claimant) | Birth Date (Spouse)

4. As of January 1, 2008, you were:
☐ Single ☐ Married ☐ Widow(er)/Not remarried

5. Physical address of the property if different than ownership information.

6. Are you a new applicant? ☐ Yes ☐ No

7. Have you filed a claim on a different primary residence between January 1, 2008 and now? ☐ Yes ☐ No
Where? ____________________

8. Did you occupy your home as your primary residence before April 15, 2008? ☐ Yes ☐ No

9. Did you or your spouse stay in a care facility in 2007? ☐ Yes ☐ No

10. Did you receive rental income for all or any part of this property in 2007?
If yes, please attach a copy of your rental agreement. ☐ Yes ☐ No

11. If you used any part of this property for business or commercial use in 2007, list the percent used for business or commercial use (See instructions.) __________%.

12. Did you sell real estate, stocks, or other capital assets in 2007? ☐ Yes ☐ No

13. This year, you or your spouse will file: (Check all that apply.)
☐ Federal Income Tax Return (Attach a copy of this return.) (If your tax information is incomplete, please contact your county assessor for instructions on completing this form.)
☐ State income tax return (List state, if other than Idaho:__________.)
☐ Idaho grocery credit form

14.

	Claimant	Spouse
I certify that my Social Security number and birthdate are correct.	☐	☐
I certify that I am a citizen or legal permanent resident of the United States, OR	☐	☐
I certify that I am in the United States legally.	☐	☐

Under penalty of perjury, I certify that to the best of my knowledge the information I have provided here is true, correct, and complete.

I grant permission to any government agency and contractor to confirm my status and to reveal to the Idaho State Tax Commission the total monetary payments made to me or my spouse during 2007.

(Check one) ☐ Yes ☐ No

Claimant(s) *(Please print.)* | Date

Signature(s) and Relationship | Telephone Number

THIS APPLICATION MUST BE FILED WITH YOUR COUNTY ASSESSOR BY APRIL 15, 2008

Section B. Eligibility Status As of January 1, 2008, I was (check all that apply)

☐ 65 or older ☐ Blind ☐ Former P.O.W. ☐ Fatherless or Motherless Minor

☐ Widow(er): Spouse Name__________ Date of Death__________

☐ Veteran 10-30% Service-connected disability
☐ Veteran 40-100% Service-connected disability
☐ Veteran Nonservice-connected disability with pension

Entity recognizing the disability:
Soc. Sec. Adm. ☐ Fed. Civil Svc. ☐ R/R Retirement ☐

Section C. Income

Household Income and Qualified Expenses
January 1 - December 31, 2007
Subsection 1

1. Federal adjusted gross income........................ $ __________

Extension filed ☐ Yes ☐ No

Subsection 2
Include all income from all sources **not** included in Section 1 (taxable and nontaxable)

2. Social Security income/SSI (Claimant)............. $ __________
3. Social Security income/SSI (Spouse)............... $ __________
4. Capital gains .... $ __________
5. Wages, workers' compensation, and/or unemployment .... $ __________
6. Pensions, retirements, annuities, and/or IRAs $ __________
7. VA pension or compensation .... $ __________
8. Interest and dividends...................................... $ __________
9. Railroad retirement .... $ __________
10. Other income (Received from __________) $ __________
11. Subtotal (add lines 1 through 10) .... $ __________
12. Principal of annuity (Attach contract.)............... $ (__________)
13. Total of nonreimbursed, paid medical expenses and medical insurance premiums..................... $ (__________)
14. Total of paid or prepaid funeral expenses *(Attach receipt - maximum allowable amount: $5,000.)* $ (__________)
15. Subtotal of deductions (Add lines 12, 13, and 14) $ __________
16. Total net income (Subtract line 15 from line 11) $ __________

FOR COUNTY USE ONLY

Check all that apply:

☐ Single family
☐ Multi dwelling __________%
☐ Multi use __________%
☐ Sole owner
☐ Community property
☐ Partial ownership __________%
☐ Trust or life estate

Overall claimant percentage of ownership/use __________%

I __________, certify that Property Tax
County Assessor or Deputy Assessor
Reduction benefits are only applied to the claimant's eligible portion of the net taxable value.

The following section should be completed if the claimant is receiving benefits on any prorated taxable value:

1. Land taxable value (one acre or less) $ __________
2. Improvement(s) full value (one residence) $ __________
3. Homestead exemption $ (__________)
4. Net taxable $ __________

Tax reduction not to exceed: | Date

Approved and verified by Assessor or Deputy Assessor: ☐ Yes ☐ No | Disapproved and verified by Assessor or Deputy Assessor: ☐ Yes ☐ No

INSTRUCTIONS FOR COMPLETING THE PROPERTY TAX REDUCTION (PTR) APPLICATION

SECTION A - OWNERSHIP

Line 1 - Enter the name of all owners of the property listed on the title, deed, or contract for each property associated with this application.
Line 2-3 - List the claimant's social security number and date of birth in the claimant boxes. **A claimant is the owner of the property that qualifies by status.** (See section B.) If you're married, list your spouse's social security number and date of birth in the spouse boxes.
Line 4 - Check the box that applies to you.
Line 5 - Include the complete physical address of the property if it isn't listed or is different than the address listed on line 1.
Line 6 - You're a new applicant you didn't receive a Property Tax Reduction (PTR) benefit in the preceding property tax year.
Line 7 - You're entitled to one homeowner's exemption and one property tax reduction per tax year.
Line 8 - You must occupy the property as your primary dwelling in order to qualify for PTR benefits.
Line 9 - If you or your spouse were in a care facility for all or part of the previous year, answer yes.
Line 10 - If you received rental income from all or part of the property, attach a copy of your rental agreement or complete a rental agreement form. (See your county assessor.) Attach the completed form to this application.
Line 11 - Calculate and list the percentage of your property used for business or commercial purposes. (This figure must agree with the percentage you reported on your federal tax return, if you filed one.) Complete federal Form 8829 and attach a copy to this application.
Line 12 - If you sold any stocks, bonds, real estate, or other capital assets, complete federal Schedule D and attach a copy to this application.
Line 13 - If you filed a federal tax return, include a complete copy with this application. If you're not filing a federal tax return or if you've applied for an extension for filing, include copies of all 1099s, W-2s, and, all other documents showing your taxable or nontaxable income from all sources.
Line 14 – You and your spouse, if married, must be able to certify your legal presence in the United States to be eligible to receive benefits. Supporting documentation is required.

SECTION B - STATUS

You must be the owner of the property and be in one of the categories listed below as of January 1 of the application year.
Check all of the following that apply to you.

- 65 or older
- A widow(er) who hasn't remarried after the death of a spouse. Attach a copy of the deceased spouse's death certificate to this application.
- A person with a disability recognized by Social Security, Railroad Retirement, Federal Civil Service or Veteran's Affairs (VA). Attach a copy of your disability determination. If you're a disabled veteran, check the appropriate box for your disability rating level.
- A person who is functionally blind as defined in Idaho Code section 67-5402(2).
- A person who is a motherless/fatherless minor; that is, your parent is deceased, your parent had his/her parental rights terminated, or you've been judicially determined to be abandoned.

SECTION C – INCOME

Include all taxable and nontaxable income reported for the

Section C - Income (Continued)
previous tax year. The definition of income for PTR differs from the definition of income for federal tax purposes. See Idaho Code Section 63-701(5) for the definition of income for PTR.

Section 1

Line 1 - Complete this line only if you're filing a federal income tax return. List the amount from the federal adjusted gross income line on that return. Attach a copy of that return to this application.

Section 2

Report all income that isn't already included in your federal adjusted gross income.
Line 2-3 - List the amount of Social Security income you received and attach a copy of your statement from Social Security or include the difference between the taxable portion and the nontaxable portion of Social Security income. If you include the **net** amount of Social Security, you **can not** deduct Medicare as a medical expense. If you include the **gross** amount of Social Security, you **can** deduct Medicare as a medical expense.
Line 4 - Report capital gains received from the sale of stocks, bonds, real estate, or other capital assets. Attach a copy of federal Schedule D to this application.
Line 5 - Include wages, worker's compensation, or unemployment.
Line 6 - Include the gross distribution of any pension, annuity, and/or IRA or include the difference between the taxable portion and the nontaxable portion of any pension, annuity, and/or IRA
Line 7- Include all VA compensation and/or pension income not from a service-connected disability of 40% or more, DIC, or widow's pensions.
Line 8 - Include all interest and dividend income.
Line 9 - Include the gross amount of distributions identified as Tier 1 and Tier 2 or include the difference between the taxable portion and the nontaxable portion of Railroad income. If you have Medicare (See the explanation for lines 2-3.) deducted, you may deduct the premium as a medical expense.
Line 10 - Include all income not reported above. Some examples are: rents, gambling winnings, support, alimony, Department of Health and Welfare payments, "loss of earnings" insurance compensation, long term care payments, and reimbursement of medical expenses deducted in a previous year. Contact your county assessor or the Idaho State Tax Commission if you need to clarify what income to report.
Line 12 - Include only the return of principal that you paid into the annuity and attach a copy of the annuity contract because Form 1099 doesn't provide enough information to show what income is return of principal.
Line 13 - List the total of non-reimbursed medical expenses and medical insurance premiums (as defined in Section 213d of the Internal Revenue Code) you paid for you or your spouse. Use the medical expenses from federal Schedule A or complete a medical expense form. **Don't** include premiums that you paid for income replacement policies. If asked at a later date, you must be able to provide receipts for the amounts deducted.
Line 14 - List paid or prepaid funeral expenses for you or your spouse. The maximum allowable deduction is $5,000. Attach copies of dated receipts and/or cancelled checks showing the amounts you paid for you and or your spouse.

Remember to review your application for completeness and accuracy before signing it.

NOTE: Idaho Code section 63-708 allows the state to recover any incorrect payment within three (3) years. This recovery follows the collection and enforcement procedures in the Idaho Income Tax Act.