

APPLICATION FOR PROPERTY TAX REDUCTION FOR 2019

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)		Section B. Eligibility Status As of January 1, 2019, I was (check all that apply)
2. Social Security Number (Claimant) _____ Social Security Number (Spouse) _____		<input type="checkbox"/> 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Former P.O.W. <input type="checkbox"/> Fatherless or Motherless Minor <input type="checkbox"/> Widow(er): Spouse Name _____ Date of Death _____ <input type="checkbox"/> Disabled (recognizing entity): <input type="checkbox"/> Social Security Administration <input type="checkbox"/> Railroad Retirement Board <input type="checkbox"/> Federal Civil Service <input type="checkbox"/> Public Employee Retirement System, not covered by above agencies <input type="checkbox"/> Veteran 10-30% Service-Connected Disability <input type="checkbox"/> Veteran 40-100% Service-Connected Disability <input type="checkbox"/> Veteran Nonservice-Connected Disability with pension
3. Birth Date (Claimant) _____ Birth Date (Spouse) _____		Section C. Income Household Income and Qualified Expenses January 1 - December 31, 2018 Subsection 1 1. Federal adjusted gross income \$ _____ Extension filed <input type="checkbox"/> Yes <input type="checkbox"/> No Subsection 2 Include gross 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 (<i>max allowable deduction \$3,000</i>)..... \$ _____ 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 (<i>Attach receipt - maximum allowable amount: \$5,000.</i>) \$ (_____) 15. Subtotal of deductions (Add lines 12, 13, and 14) \$ _____ 16. Total net income (Subtract line 15 from line 11) \$ _____ If you would like information about property tax deferral for any remaining taxes, ask your assessor or contact the State Tax Commission for a brochure explaining this program.
4. As of January 1, 2019, you were: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widow(er)/Not remarried		
5. Physical address of the property if different than ownership information.		
6. Did you receive a Property Tax Reduction in 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No		
7. Have you filed a claim on a different primary residence between January 1, 2019 and now? <input type="checkbox"/> Yes <input type="checkbox"/> No Where? _____		
8. Did you occupy your home as your primary residence before April 15, 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9. Did you or your spouse stay in a care facility in 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Did you receive rental income for all or any part of this property in 2018? If yes, please attach a copy of your rental agreement. <input type="checkbox"/> Yes <input type="checkbox"/> No		
11. If you used any part of this property for business or commercial use in 2018, list the percent used for business or commercial use (See instructions.) _____ %.		
12. Did you sell real estate, stocks, or other capital assets in 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No		
13. This year, you or your spouse will file: (Check all that apply.) <input type="checkbox"/> 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.) <input type="checkbox"/> State income tax return (List state, if other than Idaho: _____.) <input type="checkbox"/> Idaho grocery credit form		
14. Claimant Spouse I certify that my Social Security number and birthdate are correct. <input type="checkbox"/> <input type="checkbox"/> I certify that I am a citizen or legal permanent resident of the United States, OR <input type="checkbox"/> <input type="checkbox"/> I certify that I am in the United States legally. <input type="checkbox"/> <input type="checkbox"/>		
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 2018. <div style="text-align: center;">(Check one) <input type="checkbox"/> Yes <input type="checkbox"/> No</div>		
Claimant(s) (Please print.) _____ Date _____		
Signature(s) and Relationship _____ Telephone Number _____		
Tax reduction not to exceed: _____ Date _____		

THIS APPLICATION MUST BE FILED WITH YOUR COUNTY ASSESSOR BY APRIL 15, 2019

EFO00002_01-01-2019

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, you must 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 - If you didn't receive a Property Tax Reduction (PTR) benefit in the preceding property tax year check no.

Line 7 - If you qualify you're entitled to 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. If you filed federal form 8829, this figure must agree with the percentage you reported. Attach a copy of form 8829 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 and 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.

Sub 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.

Sub 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. If you file a federal income tax return include the difference between the taxable portion and the nontaxable portion of Social Security income. If you do not file, include the **gross** amount of Social Security and deduct all Medicare premiums 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, and unemployment.

Line 6 - Include the gross distribution of any pension, annuity, and IRA or include the difference between the taxable portion and the nontaxable portion of any pension, annuity, and IRA

Line 7 - Include all VA compensation 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. Form 1099-R 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 or pre-tax health insurance premiums (i.e. through employment). 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.

MEDICAL EXPENSE STATEMENT

List non reimbursed amounts you paid in 2018 for qualified medical expenses.

CLAIMANT'S NAME _____ COUNTY _____

ADDRESS _____

Include amounts paid in 2018 for: Medical Insurance*, Doctors, Prescription Drugs, Hospitals, Ambulance, Nursing Homes, Medical Lodging and other qualified medical expenses**

WHO WAS THE PAYMENT MADE TO?	TYPE OF SERVICE	AMOUNT PAID IN 2018
TOTAL		

WHO WAS THE PAYMENT MADE TO?	TYPE OF SERVICE	AMOUNT PAID IN 2018
	TOTAL	

MEDICAL MILEAGE:

January 1, 2018 to December 31, 2018				
From	To	Miles	X .18 Per Mile	
From	To	Miles	X .18 Per Mile	
From	To	Miles	X .18 Per Mile	
From	To	Miles	X .18 Per Mile	
From	To	Miles	X .18 Per Mile	
From	To	Miles	X .18 Per Mile	
From	To	Miles	X .18 Per Mile	
TOTAL FROM FRONT				
TOTAL FROM BACK				
TOTAL REIMBURSEMENT RECEIVED BY YOU IN 2018				()
GRAND TOTAL – Transfer amount to line 13 of the property tax reduction application				

*Include only insurance premiums for policies that cover medical care. Do not include pre-tax medical insurance premiums or other insurance premiums that have already reduced your income. Do not include premiums for “income replacement” policies. Federal limits apply for long term care insurance premiums. ** For a full list of qualified medical expenses refer to IRS Publication 502.

I UNDERSTAND THAT I MAY BE REQUIRED TO PROVIDE DOCUMENTATION FROM THE PROVIDER OF THE SERVICE FOR EXPENSES CLAIMED ON LINE 13 OF MY PROPERTY TAX REDUCTION APPLICATION. _____ (initials)

UNDER PENALTY OF PERJURY, I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE INFORMATION PROVIDED HEREIN IS TRUE, CORRECT, AND COMPLETE.

SIGNATURE OF CLAIMANT OR REPRESENTATIVE

DATE

TRUST AFFIDAVIT
Section 63-602G or Section 63-701, Idaho Code

STATE OF _____)
) ss.
COUNTY OF _____)

I/We the undersigned, _____, being first duly sworn on oath,
(name)
state that I/we qualify for this exemption under Section 63-602G or this benefit under Section 63-701,
Idaho Code because of the following:

1. The undersigned is/are the beneficiary(ies) of the _____, a trust,
(legal name of trust)
established in the county of _____ on ____ - ____ - ____.
mm dd yy
2. The undersigned occupied the residence identified by _____ as the
(parcel number)
beneficiary(ies) primary dwelling place before April 15, 20__.
yy
3. I have attached copies of the pages from the trust document showing the following:
 - a. The name of the beneficiary(ies); and
 - b. The signature(s) of the grantor(s).

DATED _____

(claimant's signature)

(claimant's signature)

On this ____ day of _____, in the year of _____, before me _____,
(notary name)
a notary public personally appeared _____, personally
[individual's (s') name(s)]
known to me or identified to me to be the person(s) whose name(s) is (are) subscribed to the within instrument,
and acknowledged to me that he (she) (they) executed the same.

Notary Public
Residing at: _____
My Commission Expires on _____

TR0000008
04-24-2003



PAYETTE LAKES RECREATIONAL WATER AND SEWER DISTRICT

201 Jacob Street • McCall, Idaho 83638 • office 208-634-4111 • fax 208-634-7613

To: Applicants applying for the State of Idaho "Circuit Breaker" Property Tax Reduction whose property is located in the Payette Lakes Recreational Water and Sewer District

Re: Reduction of Monthly Sewer Fees

If you qualify for the State's "Circuit Breaker" Program you may be eligible for a reduction in your monthly sewer fees from the Payette Lakes Recreational Water and Sewer District.

To be eligible for our sewer fee rate reduction you must do two things each year:

1. File an application for the Idaho Property Tax Reduction program at the Valley County Assessor's office before April 15 of each year.
2. File an application with the Payette Lakes Recreational Water and Sewer District prior to December 1 of each year.

Complete the application below and return it to us before December 1. We will verify your qualification for the circuit breaker program with the Valley County Assessor's Office. If you are eligible, beginning in January of the following year your sewer fee rate will be reduced by twenty percent (20%).

This application must be renewed annually.

Please contact me at the office location above if you need any further information.

Jamie Melbo
District Administrator



CIRCUIT BREAKER SEWER FEE RATE REDUCTION APPLICATION FOR 20__

Name: _____
 Address: _____
 Phone: _____
 Service Address of Property: _____

I certify that I have made a timely application through the Valley County Assessor's Office for the State of Idaho Circuit Breaker Property Tax Reduction Program.

Signature: _____

Date: _____