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.

APPLICATION FOR PROPERTY TAX REDUCTION FOR 2014

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, 2014, you were:
☐ Single ☐ Married ☐ Widow(er)/Not remarried

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

6. Did you receive a Property Tax Reduction in 2013? ☐ Yes ☐ No

7. Have you filed a claim on a different primary residence between January 1, 2014 and now? ☐ Yes ☐ No
Where? _____

8. Did you occupy your home as your primary residence before April 15, 2014? ☐ Yes ☐ No

9. Did you or your spouse stay in a care facility in 2013? ☐ Yes ☐ No

10. Did you receive rental income for all or any part of this property in 2013? 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 2013, list the percent used for business or commercial use (See instructions.) _____%.

12. Did you sell real estate, stocks, or other capital assets in 2013? ☐ 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 2013.

(Check one) ☐ Yes ☐ No

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

Signature(s) and Relationship Telephone Number

Section B. Eligibility Status As of January 1, 2014, 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, 2013
Subsection 1

1. Federal adjusted gross income..... $ _____
Extension filed ☐ Yes ☐ 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..... $ _____
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) $ _____

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.

FOR COUNTY USE ONLY

Check all that apply:

☐ Single family ☐ Sole owner
☐ Multi dwelling _____% ☐ Community property
☐ Multi use _____% ☐ Partial ownership _____%
☐ Trust or life estate
☐ LP, LLC, or Corp.

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.

Tax reduction not to exceed: | Date

THIS APPLICATION MUST BE FILED WITH YOUR COUNTY ASSESSOR BY APRIL 15, 2014