APPLICATION FOR PROPERTY TAX REDUCTION FOR 2024
ALL OF THE FOLLOWING QUESTIONS MUST BE COMPLETED. ATTACH SUPPORTING DOCUMENTS.

Code Area
Parcel Number

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County	Code Area	Parcel Number	er e
Section A. 1. Ownership Information	(Name, address and ZIP or	ode)	Section B. Eligibility Status As of January 1, 2024, I was (check all that apply)
1. Ownording information (Name, address and 211 35dd)			65 or older Blind Former P.O.W. Fatherless or Motherless Minor
			os of older
			Widow(er): Spouse Name Date of Death
			Disabled (recognizing entity):
			Social Security Administration
			Railroad Retirement Board
			Federal Civil Service
			Public Employee Retirement System, not covered by above agencies Veteran 10-30% Service-Connected Disability
			Veteran 40-100% Service-Connected Disability
Social Security Number (Claimant)	Social Security Number	(Spouse)	Veteran Nonservice-Connected Disability with pension Section C. Income
2. Coolar occurry Number (Grammant)		(Opoudo)	Household Income and Qualified Expenses
Birth Date (Claimant) Birth Date (Spouse)			January 1 - December 31, 2023 Subsection 1
o. Birti Bate (Glaimant)	Birth Bate (Grainfall)		
4. As of January 1, 2024, you were:			Federal adjusted gross income
☐ Single ☐ Married ☐ Widow(er)/Not remarried			Subsection 2
5. Physical address of the property if different than ownership information.			Include gross income from all sources not included in Subsection 1
			(taxable and nontaxable)
			2. Social Security income/SSI (Claimant) \$
6. Did you receive a Property Tax Reduction in 2023?			3. Social Security income/SSI (Spouse) \$
7. Have you filed a claim on a different primary residence between January 1, 2024 and now? — Yes — No Where?			4. Capital gains (max allowable deduction \$3,000) \$
			5. Wages, workers' compensation, and/or
			unemployment\$
			6. Pensions, retirements, annuities, and/or IRAs \$
☐ Yes ☐ No			7. VA pension or compensation \$
			8. Interest and dividends \$
If yes, please attach a copy of your rental agreement			9. Railroad retirement \$
			10. Other income (Received from) \$
11. If you used any part of this property for business or commercial use in 2023, list			11. Subtotal (add lines 1 through 10)\$
the percent used for business or commercial use (See instructions.)%.			12. Principal of annuity (Attach contract.) \$ ()
12. Did you sell real estate, stocks, or other capital assets in 2023?			13. Total of nonreimbursed, paid medical expenses and medical insurance premiums \$ ()
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			14. Total of paid or prepaid funeral expenses (Attach receipt - maximum allowable amount: \$5,000.) \$ ()
information is incomplete, please contact your county assessor for instruc-			15. Subtotal of deductions (Add lines 12, 13, and 14) \$
tions on completing this form.)			16. Total net income (Subtract line 15 from line 11) \$
State income tax return (List state, if other than Idaho:)			If you would like information about property tax deferral for any
Idaho grocery credit form	CI	almant Charres	remaining taxes, ask your assessor or contact the State Tax
14. I certify that my Social Security num		aimant Spouse	Commission for a brochure explaining this program.
I certify that I am a citizen or legal			FOR COUNTY USE ONLY
United States, OR			Check all that apply:
I certify that I am in the United Stat			☐ Single family ☐ Sole owner
Under penalty of perjury, I certify the information I have provided I			☐ Multi dwelling% ☐ Community property
I grant permission to any government agency and contractor to con-			Multi use% Partial ownership%
firm my status and to reveal to the Idaho State Tax Commission the			Trust or life estate
total monetary payments made t	o me or my spouse durir	ng 2023.	LP, LLC, or Corp.
(Check one) Yes No			Overall claimant percentage of ownership/use %
			I, certify that Property Tax County Assessor or Deputy Assessor
Obline WAY (Please wint)			Reduction benefits are only applied to the claimant's eligible portion of the net taxable
Claimant(s) (Please print.) Date			value.
			Tax reduction not to exceed: Date
Signature(s) and Relationship	Telephone Number	er	

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 Schedule C or 8829, this figure must agree with the percentage you reported. Attach a copy of form 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, Veteran's Affairs (VA) or a public employee retirement system not part of one of those agencies. 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 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 traditional IRAs.

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.