

WYOMING PROPERTY TAX RELIEF PROGRAM
AFFIDAVIT AND APPLICATION FOR PROPERTY TAXES BILLED IN 2003
Filing Deadline: FIRST MONDAY IN JUNE

Basic Requirements to Qualify: Property tax paid timely; household income less than half your county's median household income; household assets other than your house, a car for each adult member of the household, and retirement funds worth less than \$5,000.00.

Please type or print all information provided on this application.

Applicant's First Name _____ M.I. _____ Last Name _____
Social Security No. _____ Telephone No. _____
Property Address _____
Mailing Address, if different from above _____
City/Town _____, WY Zip Code _____
County _____ Parcel Number _____

THIS MUST BE THE APPLICANT'S PRIMARY RESIDENCE.

PROPERTY TAX INFORMATION:

What was the amount of the property tax bill issued in September 2003? \$ _____
If any portion of this residence was used for business purposes during the year,
enter the amount of the property tax that was claimed as a business expense here. \$ _____

REQUIRED ATTACHMENTS:

1. A copy of your property tax bill issued in September 2003
2. A copy of your property tax payment receipts issued by the county treasurer between September 2003 and June 2004

VALUE OF HOUSEHOLD ASSETS:

READ CAREFULLY!!

W.S. §39-13-109(c)(iii) stipulates that a taxpayer does NOT qualify for this property tax relief program IF total household assets (i.e., assets owned by all members of the household), excluding certain items, have a value of more than five thousand dollars (\$5,000.00). The items which are excluded are:

1. The house which is the subject of this application;
2. One personal motor vehicle for each adult member of the household;
3. The household furnishings and personal property of the members of the household;
4. Assets in retirement and/or pension plans, such as individual retirement accounts and IRS Section 401(k) plans; and,
5. The cash value of any life insurance policies any member of the household owns.

The assets that **DO** count toward the \$5,000 limit are as follows:

1. Bank accounts;
2. Investments (stocks, bonds, mutual funds, certificates of deposit, etc.);
3. Real estate other than the house subject to this application; and,
4. Motor vehicles in excess of the one allowed for each adult member of the household.

Based on the information presented above, is the grand total of the value of assets subject to the limit owned by all members of the household **LESS THAN \$5,000.00?** Yes No **(Circle One)**

Note: If you circled "No," do not complete the remainder of the form; you do not qualify.

ANNUAL INCOME REPORT: LIST ALL TAXABLE AND NONTAXABLE INCOME.

Complete the income information for all members of the household in the space provided below. Be sure to report all money received for all members of the household, even if some of the amounts may not have been required to be reported to the Internal Revenue Service (IRS).

REQUIRED ATTACHMENTS:

1. Copies of the IRS Form 1040, 1040A, or Form 1040EZ for every member of the household, including all applicable schedules; **OR**,
2. If any member of the household who had income did not file a federal income tax return, attach a statement explaining the situation.

Household Members:	Taxpayer	Additional Person	Additional Person	Additional Person	Additional Person
Last Name					
First Name					
Social Security Number					

Income:

Taxable Income (1):					
Form 1040, line 22					
Form 1040A, line 15					
Form 1040EZ, line 4					
Nontaxable Income:					
Nontaxable interest (1)					
Nontaxable portion of IRA & other pension distributions (1)					
Nontaxable portion of Social Security benefits (1 and 2)					
Public support					
Welfare payments					
Workers' compensation pmts.					
Veterans' Admin. benefits					
Child support payments					
Monetary gifts received					
Elderly and disabled payments					
Per capita payments					
Tax refunds (3)					
Other					
Total for Each Member					

GRAND TOTAL FOR ALL MEMBERS OF THE HOUSEHOLD:

\$ _____

- (1) See Specific Instruction #7.
- (2) Before Medicare / Medicaid Insurance Fees
- (3) Property Tax Relief Program

Attach Additional Sheets, If Necessary

BENEFITS RECEIVED FROM OTHER TAX RELIEF PROGRAMS:

Veteran's Exemption	\$ _____
Home Owner's Tax Credit	\$ _____
Property Tax Deferral	\$ _____

RESIDENCY REQUIREMENT:

READ CAREFULLY!!

W.S. §39-13-109(c)(iii) requires the applicant taxpayer to have been a Wyoming resident for a period of at least ten (10) years immediately preceding the year in which he/she applies for property tax relief under this program. Chapter 19 of the Department of Revenue Rules defines a resident as a person who physically lives in Wyoming for more than one-half (1/2) of the year; however, no person shall be deemed to have lost his residency by reason of his absence on business of the United States, or of the state, or in the military or naval service of the United States. Have you been a resident of the State of Wyoming for the past ten (10) years, according to the definition in the preceding sentence?

Yes

No

Circle One.

INCOME TAX INFORMATION:

The State of Wyoming is required to file an information return with the Internal Revenue Service, so a correct Social Security Number is required on this application. IRS regulations provide the following: If you fail to furnish your correct SSN to a requestor, you may be subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect. If you make a false statement with no reasonable basis that results in no backup withholding, you may be subject to a \$500 penalty. If you willfully falsify certifications or affirmations, you may be subject to criminal penalties including fines and/or imprisonment.

CERTIFICATION:

I certify under penalty of perjury that:

- 1. The social security number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); **and**
- *2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of failure to report all interest and dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
- 3. I am a U.S. person (including a U.S. resident alien), **and**
- 4. The information entered on this application is true, correct and complete to the best of my knowledge and belief.

Signature

Date Signed

* You must cross out item number "2" above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

WHERE TO FILE:

You may file this application and the supporting documentation with:

YOUR COUNTY TREASURER

OR

**Property Tax Relief Program
Wyoming Department of Revenue
122 W. 25th Street, 2nd Floor West
Cheyenne, WY 82002-0110**

DOCUMENT RETENTION NOTICE

Neither this application nor any of the documents attached to it will be returned to the applicant. Therefore, the applicant should make and retain copies of all documents for his/her records.

WYOMING PROPERTY TAX RELIEF PROGRAM FILING INSTRUCTIONS

GENERAL INSTRUCTIONS

1. The application for property tax relief must be properly completed and filed with the Department of Revenue or the County Treasurer of your county no later than the first Monday in June; for 2004 that date is June 7th.
2. The house subject to the application must be the applicant's principal residence.
3. Be sure to fill in all applicable spaces on the entire form. If a particular item is not applicable, be sure to mark it as such; do not leave items blank. **INCOMPLETE FORMS WILL RESULT IN THE DENIAL OF RELIEF UNDER THIS PROGRAM.**

SPECIFIC INSTRUCTIONS

4. In the space provided enter the total amount of the property tax bill for the subject property, as reflected on the bill you or your mortgage company received last September. Attach a copy of the bill to this application form.
5. If any part of the residence is used for business purposes, circle the "Yes" in the second line of the "Property Tax Information" section of the form. If the answer is "Yes" and you prepare a Schedule C - Business Income statement or a Schedule F - Farm Income statement for your income tax return, enter the amount of property tax you deducted on these schedules in the space provided. Attach a copy of the federal income tax returns for all members of the household.
6. Complete the annual income section, listing gross income for all members of the household in the spaces provided on the application form. Be sure to enter the grand total for all members' incomes combined in the space provided. If there are more than five members of the household, attach additional sheets.
7. Specific Instructions for Items Marked (1) on the Income Section of the Application:
 - a. Taxable Income: For each household member, report the amount from the indicated line of their federal income tax return. Use the appropriate line for each member.
 - b. Nontaxable interest: Enter the amount, if any, from line 8b of the Form 1040 or 1040A of each applicable household member.
 - c. Nontaxable portion of IRA or other pension distributions: Subtract the amounts on lines 15b and 16b from the corresponding amounts on lines 15a and 16a of the Form 1040 and enter the results on the line provided. If you filed a Form 1040A, subtract the amounts on lines 11b and 12b from the corresponding amounts on lines 11a and 12a, and enter that result.
 - d. Nontaxable portion of Social Security benefits: Subtract the amount on line 20b from the corresponding amount on line 20a of the Form 1040 and enter the result on the line provided. If you filed a Form 1040A, subtract the amount on line 14b from the corresponding amounts on line 14a, and enter that figure.
8. In the spaces provided enter the total amount of tax relief you received from the programs listed. You may need the assistance of your county treasurer to determine these amounts.
9. Be sure to read the section regarding residency requirement very carefully. If you qualify under the terms set forth, circle "Yes;" otherwise, circle "No."
10. Be sure to read the certification statement very carefully, and sign and date the application in the spaces provided.
11. Attach copies of:
 - Income tax returns for all members of the household, or substitute statements
 - The property tax bill on the subject property
 - Property tax payment receipts on the subject property

CALL DEPARTMENT OF REVENUE FOR ASSISTANCE: 307-777-7320