WYOMING PROPERTY TAX REFUND PROGRAM FILING INSTRUCTIONS

The application for the property tax refund 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 2022 that date is June 5th. No exceptions.

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. Please attach all supporting documents for income. INCOMPLETE FORMS WILL RESULT IN THE DENIAL OF REFUND UNDER THIS PROGRAM.

WYOMING RESIDENCY REQUIREMENT

1) If you qualify under the terms of the residency requirement set forth in Wyoming Residency Requirements, circle "Yes," otherwise, circle "No."

PROPERTY TAX PAID ON APPLICANT'S PRIMARY RESIDENCE

2) The house subject to the application must be the applicant's principal residence and occupied by the owner not less than 9 months of the applicable tax year.

3) 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.

4) If any part of the residence is used for business purposes and you prepare a Schedule 1 - Business Income statement or a Farm Income statement for your income tax return, enter the amount of property tax you deducted on these schedules in the space provided.

ANNUAL INCOME REPORT

5) Complete the income section, listing total income for all adult 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 adult members of the household, attach additional sheets.

6) Specific Instructions for Items Marked (1) on the Income Section of the Application:
   a) Total Income: For each adult 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 from line 2a of the Form 1040 or 1040-SR of each applicable household member and enter on line provided.
   c) Nontaxable portion of IRA or other pension distributions: Subtract the amounts on lines 4b from the corresponding amounts on lines 4a of the Form 1040 or 1040-SR and or subtract the amounts on 5a from amounts on 5b and enter the results on the line provided.
   d) Nontaxable portion of Social Security benefits: Subtract the amount on line 6b from the corresponding amount on line 6a of the Form 1040 and or 1040-SR and enter the result on the line provided.

VALUE OF HOUSEHOLD ASSETS

7) If the value of the assets listed, owned by each adult member of the household is LESS THAN $150,000 or in any case that your property tax bill exceeds 10% of your total household income reported then circle "Yes;" otherwise, circle "No."

CERTIFICATION

8) Be sure to read the certification statement very carefully, and sign and date the application in the spaces provided.

IMPORTANT DOCUMENTATION REQUIRED

9) Attach copies of:
   a) The front page of federal income tax returns for all adult members of the household
   b) Schedule 1 of the federal income tax returns, if applicable (see item 4, above)
   c) The property tax bill on the subject property
   d) Property tax payment receipts on the subject property
   e) A copy of the year-end statement of social security, pension and all other income received for any adult member of the household who was not required to file a federal income tax return for the applicable property tax year.

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

YOUR LOCAL COUNTY TREASURER
OR
Property Tax Refund Program
Wyoming Department of Revenue
122 W. 25th Street, Suite 301 East
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.

PRIVACY ACT NOTIFICATION
Requesting Agency: Wyoming Department of Revenue

Why This Notification Is Provided: This notification is required by the Privacy Act of 1974 (P.L. 93-597).

Authority for Collection of Information: The State of Wyoming is required to file an information return with the Internal Revenue Service, so a correct Social Security Number (SSN) is required on this application, per Internal Revenue Code Section 6109. 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.

Purpose: The principal purpose for collecting information on this form, including the SSN, is to obtain the information necessary to determine whether a person is eligible for property tax refund under W.S. 39-13-109(c), and if so, to provide the State Auditor's Office the information they require to approve the refund payment.

Uses: Disclosure of identifiable information, including your SSN, shall be made to the State Auditor's Office to comply with Internal Revenue Service regulations, as stated above. This information may also be disclosed to other agencies in the event of litigation involving refund granted or denied under this program.