

Dependent with a Disability Exemption Instructions

TC-40D_i

Do not send this form with your return. Keep this form and all related documents with your records.

General Instructions

Taxpayers claiming an exemption for a dependent with a disability (see Utah Code §59-10-1018) must complete a form TC-40D each year.

Form TC-40D must be signed by an authorized person certifying the dependent with a disability qualifies for the exemption on the taxpayer's Utah individual income tax return.

Dependent Child with a Disability

A "dependent child with a disability" is a person 21 years of age or younger who:

- The taxpayer claims as a dependent on the federal individual income tax return;
- Is not the taxpayer or the taxpayer's spouse; and
- Is an eligible student with a disability, or identified under guidelines of the Department of Health as qualified for the *Baby Watch Early Intervention Program for Infants and Toddlers*.

For more information and certification for an eligible student with a disability, see below.

For more information and certification for the *Baby Watch Early Intervention Program*, contact:

Utah Department of Health
Baby Watch Early Intervention Program
P.O. Box 144720
Salt Lake City, UT 84114-4720
801-273-2998 or 1-800-961-4226
utahbabywatch.org

Eligible Student with a Disability

An "eligible student with a disability" is a person who:

- Is not receiving residential services from the Division of Services for People with Disabilities created under Utah Code §62A-5-102 or a school established under Title 53A, Chapter 25b, *Utah Schools for the Deaf and the Blind*;
- Is enrolled in an education program for students with disabilities authorized under Utah Code §53A-15-301, or has received a scholarship under Title 53A, Chapter 1a, Part 7, *Carson Smith Scholarships for Students with Special Needs Act*; and
- An IEP team has found to be eligible under special education rules of the State Board of Education (Title 63G, Chapter 3, *Utah Administrative Rulemaking Act*) as having a disability classified as autism, deafness, preschool developmental delay, dual sensory impairment (deaf/blind), hearing impairment, intellectual disability, multi-disability, orthopedic impairment, other health impairment, traumatic brain injury, or visual impairment.

For more information, contact the special education office of your local school district or charter school, your local school, or:

Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, UT 84114-4200
801-538-7500

Note: A principal or representative from the school in which the student is enrolled is authorized to certify the student's eligibility.

Dependent Adult with a Disability

A "dependent adult with a disability" is a person 18 years of age or older who:

- The taxpayer claims as a dependent on the federal individual income tax return;
- Is not the taxpayer or the taxpayer's spouse;
- Is eligible for services under Title 62A, Chapter 5, *Services for People with Disabilities*; and
- Is not enrolled in an education program for students with disabilities authorized under Utah Code §53A-15-301.

For more information, contact:

Division of Services for People with Disabilities (DSPD)
195 North 1950 West
Salt Lake City, UT 84116
1-844-275-3773
dspd.utah.gov

Note: If a person is enrolled in DSPD services, a DSPD support coordinator may certify the person's eligibility. If not receiving DSPD services, a primary care physician or licensed psychologist may certify.

Get tax forms at tax.utah.gov/forms-pubs/forms, or by calling 801-297-6700 or 1-800-662-4335 ext. 6700 (if outside the Salt Lake area).

If you need an accommodation under the *Americans with Disabilities Act*, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.