

Dependent with a Disability Exemption for the tax year ending _____.

**You must obtain an authorized certification signature below in order to claim the exemption.
Do not send this form with your return. Keep this form and all related documents with your records.
See instructions on reverse side.**

Taxpayer's name	Social security number
Name of person/child with a disability (cannot be the taxpayer or taxpayer's spouse)	Social security number

Part 1 - Dependent Child with a Disability (2 years of age or younger)

To qualify as a dependent child with a disability, all of the following conditions must be met:

1. The dependent is 2 years of age or younger for whom an exemption is claimed on the taxpayer's federal individual income tax return; and
2. The dependent is identified under Utah Department of Health guidelines as qualified for the Baby Watch Early Intervention Program for Infants and Toddlers.

Part 2 - Eligible Student with a Disability (21 years of age or younger)

To qualify as an eligible dependent student with a disability, all of the following conditions must be met:

1. The dependent is 21 years of age or younger for whom an exemption is claimed on the taxpayer's federal individual income tax return, and who is **not** the taxpayer or the taxpayer's spouse;
2. The dependent is **not** receiving residential services from the Division of Services for People with Disabilities under section 62A-5-102 or a school established under Title 53A, Chapter 25b, Utah Schools for the Deaf and the Blind;
3. The dependent is enrolled in a public education program for students with disabilities under Section 53A-15-301, or is a recipient of a scholarship awarded under Title 53A, Chapter 1a, Part 7, Carson Smith Scholarships for Students with Special Needs Act; and
4. The dependent has been determined eligible by an IEP team under State Board of Education special education rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act, as having one of the following disabilities:

- | | | |
|---|--|--|
| <input type="checkbox"/> Autism | <input type="checkbox"/> Hearing Impairment | <input type="checkbox"/> Other Health Impairment |
| <input type="checkbox"/> Deafness | <input type="checkbox"/> Intellectual Disability | <input type="checkbox"/> Traumatic Brain Injury |
| <input type="checkbox"/> Developmental Delay | <input type="checkbox"/> Multi-disability | <input type="checkbox"/> Visual Impairment |
| <input type="checkbox"/> Dual Sensory Impairment (deaf/blind) | <input type="checkbox"/> Orthopedic Impairment | |

Students with learning disabilities, emotional disturbances and communication speech language disorders only are **not** eligible.

Part 3 - Dependent Adult with a Disability (18 years of age or older)

To qualify as a dependent adult with a disability, all of the following conditions must be met:

1. The dependent is 18 years of age or older for whom an exemption is claimed on the taxpayer's federal individual income tax return, and who is **not** the taxpayer or the taxpayer's spouse;
2. The dependent is eligible for services under Title 62A, Chapter 5, Services for People with Disabilities; and
3. The dependent is **not** enrolled in an education program for students with disabilities under Section 53A-15-301.

REQUIRED - Authorized Certification Signature

If you checked:

- Part 1**, obtain the signature of a representative of the Utah Department of Health certifying the dependent qualifies.
- Part 2**, obtain the signature of school district or charter school representative certifying the dependent qualifies.
- Part 3**, obtain the signature of a Division of Services for People with Disabilities support coordinator, the primary care physician, or a licensed psychologist familiar with the individual, certifying the dependent qualifies.

Authorized certification signature (required) X	Date signed
Print name	Title/Agency/Degree
	Telephone number

Dependent with a Disability Exemption Instructions

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

General Instructions

Taxpayers claiming the additional exemption for a dependent with a disability 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 to be claimed for the additional dependent with a disability exemption on the taxpayer's Utah individual income tax return.

Dependent Child with a Disability

A "dependent child with a disability" means an individual 2 years of age or younger who:

- Is claimed as a dependent on the taxpayer's federal individual income tax return for the taxable year; and
- Is 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, contact the Utah Department of Health, Baby Watch Early Intervention Program for Infants and Toddlers, P.O. Box 144720, Salt Lake City, UT 84114-4720, telephone 801-584-8226 or 1-800-961-4226.

Eligible Student with a Disability

A "eligible student with a disability" means an individual 21 years age or younger who:

- Is claimed as a dependent on the taxpayer's federal individual income tax return for the taxable year;
- Is **not** the taxpayer or the taxpayer's spouse;
- Is **not** receiving residential services from the Division of Services for People with Disabilities created under Section 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 that is authorized under Section 53A-15-301, or is a recipient of a scholarship awarded under Title 53A, Chapter 1a, Part 7, Carson Smith Scholarships for Students with Special Needs Act; and
- Is determined eligible by an IEP team under rules the State Board of Education special education adopts in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, as having a disability classified as autism, deafness, 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 the Utah State Office of Education, 250 East 500 South, P. O. Box 144200, Salt Lake City, UT 84114-4200, telephone 801-538-7587. A principal or representative from the school in which the student is enrolled is authorized to certify the eligibility of the student for this exemption.

Dependent Adult with a Disability

A "dependent adult with a disability" means an individual 18 years age or older who:

- Is claimed as a dependent on the taxpayer's federal individual income tax return for the taxable year;
- 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 53A-15-301.

For more information, contact the Division of Services for People with Disabilities (DSPD), 195 North 1950 West, 3rd Floor, Salt Lake City, Utah 84116, telephone 801-538-4200, or TTY 801-538-4192; dspd.utah.gov. If a person is enrolled in DSPD services, certification may be by a DSPD support coordinator. If not receiving DSPD services, certification may be made by a primary care physician or licensed psychologist.

Tax forms may be obtained at tax.utah.gov/forms or by calling 801-297-6700 or 1-800-662-4335 ext. 6700 if outside Salt Lake area.

If you need an accommodation under the Americans with Disabilities Act, contact us at 801-297-3811, TTY 801-297-2020. Please allow three working days for a response.
