



Important: Read eligibility requirements before completing. Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN) and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Mailing address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Address of DC property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above

Type of property for which you are claiming the credit. Fill in only one: House Apartment Rooming house Condominium

Complete Section A or Section B, whichever applies. Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization

Round cents to nearest dollar. If amount is zero, leave line blank.

Section A Credit claim based on rent paid

Table with 6 rows for Section A: 1 Federal adjusted gross income, 2 Money from other sources, 3 Rent paid by you on the property in 2018, 4 Property tax credit, 5 Rent supplements received, 6 Property tax credit.

7 Landlord's name

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax paid

Round cents to nearest dollar. If amount is zero, leave line blank.

Table with 3 rows for Section B: 8 Federal adjusted gross income, 9 DC real property tax paid by you on the property in 2018, 10 Property tax credit.

11 Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.

Square number Suffix number Lot number



Federal Adjusted Gross Income of the tax filing unit – Report the total AGI of your tax filing unit, including income subject to federal but not DC income tax.

		COLUMN A (YOU)	COLUMN B (SPOUSE/DP)	COLUMN C (DEPENDENTS)
		Enter on each line below the total amounts for all dependents		
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary Dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business Income <span style="float:right">Fill in if minus <input type="radio"/></span>	6	<input type="radio"/>	<input type="radio"/>
	7 Capital gain <span style="float:right">Fill in if minus <input type="radio"/></span>	7	<input type="radio"/>	<input type="radio"/>
	8 Other gains <span style="float:right">Fill in if minus <input type="radio"/></span>	8	<input type="radio"/>	<input type="radio"/>
	9 IRA distributions: Taxable amount	9		
	10 Pensions and annuities: Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. <span style="float:right">Fill in if minus <input type="radio"/></span>	11	<input type="radio"/>	<input type="radio"/>
	12 Farm income <span style="float:right">Fill in if minus <input type="radio"/></span>	12	<input type="radio"/>	<input type="radio"/>
	13 Unemployment compensation	13		
	14 Social security benefits: Taxable amount	14		
	15 Other taxable income. Attach separate sheet(s) <span style="float:right">Fill in if minus <input type="radio"/></span>	15	<input type="radio"/>	<input type="radio"/>
<b>16 Add Lines 1 through 15 in each column.</b> <span style="float:right">Fill in if minus <input type="radio"/></span>	<b>16</b>	<input type="radio"/>	<input type="radio"/>	
ADJUSTMENTS	17 Educator expenses	17		
	18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18		
	19 Health savings account deduction	19		
	20 Moving expenses for members of the armed forces. Attach fed. Form 3903	20		
	21 Deductible part of self-employment tax	21		
	22 Self-employed SEP, SIMPLE, and qualified plans	22		
	23 Self-employed health insurance deduction	23		
	24 Penalty on early withdrawal of savings	24		
	25 Alimony paid	25		
	26 IRA deduction	26		
	27 Student loan interest deduction	27		
	28 RESERVED	28		
	29 RESERVED	29		
	<b>30 Add Lines 17 through 29 in each column</b>	<b>30</b>		
	31 Subtract Line 30 from Line 16 <span style="float:right">Fill in if minus <input type="radio"/></span>	31	<input type="radio"/>	<input type="radio"/>
32 Total federal adjusted gross income. Add amounts entered on Line 31, Columns A - C and enter total here on Line 32 <b>and</b> on Section A, Line 1 or Section B, Line 8. <span style="float:right">Fill in if minus <input type="radio"/></span> \$				

**For STANDALONE FILERS only, please complete the following "Refund Options" information** Will this refund go to an account outside of the U.S.?  Yes  No

**Refund Options:** For information on the tax refund card and program limitations, see instructions or visit our website [MyTax.DC.gov](http://MyTax.DC.gov).

Mark **one** refund choice:  Direct deposit **or**  ReliaCard (See instructions) **or**  Paper check

Direct Deposit. To have your refund deposited to your  checking **or**  savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number

Account Number

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's/domestic partner's signature if filing jointly or separately on same return. \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Tax Identification Number (PTIN) \_\_\_\_\_ PTIN telephone number \_\_\_\_\_

# COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid or the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is \$1025.

If you are under age 70 and the

Federal AGI of your tax filing unit is:

Percentage -

\$0 - \$24,999

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

\$25,000 - \$51,000

The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the

Federal AGI of your tax filing unit is:

Percentage -

\$0 - \$62,600

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 8, Section B, Schedule H).

1. \_\_\_\_\_

2. Enter property taxes paid in 2018 or 20% of rent paid in 2018.

2. \_\_\_\_\_

3. Multiply Line 1 by the applicable percentage (.03 or .04).

3. \_\_\_\_\_

4. Balance (Subtract Line 3 from Line 2).

4. \_\_\_\_\_

5. Property Tax Credit Limit.

5.                     \$1025.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 4 of Schedule H, Section A for credit based on rent paid, or Line 10 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar.

6. \_\_\_\_\_

# Instructions for Schedule H

## Homeowner and Renter Property Tax Credit

### Home Defined

The term "home" refers to houses, apartments, rooming houses, and condominiums.

### Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2018;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2018;
- Your 2018 federal adjusted gross income (AGI), plus the AGI of any dependents claimed on your return, was \$51,000 or less (\$62,600 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else's federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2018.

### Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2018.
- Only one claimant per "tax filing unit" can claim the property tax credit. There can be more than one tax filing unit in a home, apartment, rooming house, or condominium. If individuals or families share housing but file separate tax returns, each individual or family filing a tax return can claim the Schedule H credit based on their share of the rent or property tax.
- An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

## Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would -- were their income above the federal filing threshold -- file an individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. A married couple/registered domestic partners residing in the same household are part of the same tax filing unit whether filing jointly, separately on the same return, or separately on separate returns.

### D-40 Filers

If you are required to file a DC individual income tax return (D-40), attach Schedule H to your D-40 return. You do not have to fill out the federal adjusted gross income information for Lines 1-31 on page 2, unless you have a dependent with adjusted gross income. Use the federal adjusted gross income amount from Line 3 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns), plus the AGI of your dependent(s) for Line 1 or Line 8 of Schedule H.

### Standalone Filers

If you are not required to file a DC individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return. Use Schedule H page 2 to determine the total federal adjusted gross income or yourself and any dependents with income.

### **When is Schedule H due?**

The Schedule H is due by April 15, 2019.

### **Where to Mail Schedule H**

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

Office of Tax and Revenue  
PO Box 96145  
Washington, DC 20090-6145

### **Do I Use Section A or Section B?**

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

## Section A—Credit claim based on rent paid

### Line 1 Total federal AGI of the tax filing unit

Add the federal AGI of your return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal tax return, use the AGI from their return (1040 Line 7). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

**If the sum of your federal AGI and that of your dependents is more than \$51,000, (\$62,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.**

If you are a standalone filer it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

### Line 2 Money from other sources used to pay rent

If you are claiming the property tax credit based upon rent paid, report the source of money or income not included in AGI that is used to pay rent. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim. Examples of money or income that is not included in AGI are: money in a bank account; money acquired by bequest, devise, inheritance or gift; veteran and disability payments not subject to federal tax; TANF; money received as damages on account of physical injuries or sickness; life insurance proceeds paid on death of the insured; social security and railroad retirement benefits that are excluded from federal AGI; Supplemental Security (SSI) payments and other sources of non-taxable income.

### Line 3 Rent paid on the property in 2018

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than \$12,000.

Note: If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

### Line 4 Property tax credit

Using the amounts entered on Lines 1 and 2, calculate your property tax credit amount using the “Computing Your Property Tax Credit Worksheet”.

### Line 5 Rent supplements received in 2018 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is \$1,025 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

## Section B—Credit claim based on real property tax paid

### Line 8 Total federal AGI of the tax filing unit

Add the federal AGI of your income tax return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal income tax return, use the AGI from their return (1040 Line 7). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

**If the sum of your federal AGI and that of your dependents is more than \$51,000 (\$62,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.**

If you are a standalone filer, it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

### Line 9 DC real property tax paid by you in 2018

Enter the amount of DC real property tax you paid on the property in 2018 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid if the deferral occurred under the provisions of DC Code §§47-845, 47-845.02, and 47-845.03. If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than \$12,000, you will need to file a DC Form D-30.

### Line 10 Property tax credit

Using the amounts entered on Lines 8 and 9, calculate your property tax credit amount using the “Computing Your Property Tax Credit Worksheet”.

