

SCHEDULE H Homeowner and Renter Property Tax Credit



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

Email Address

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 Cooperative

◆ 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.

Section A Credit claim based on rent paid

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

1 Federal adjusted gross income of the tax filing unit (see instructions).	1 \$.00
2 Rent paid by you on the property in 2020 \$.00 x .20 =	2 \$.00
3 Property tax credit. Use the "Computing Your Property Tax Credit" worksheet.	3 \$.00

4 Landlord's name

Landlord's address (number, street and suite/apartment number if applicable) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax paid or accrued.

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

5 Federal adjusted gross income of the tax filing unit (see instructions).	5 \$.00
6 DC real property tax paid or accrued on the property in 2020.	6 \$.00
7 Property tax credit Use the "Computing Your Property Tax Credit" worksheet.	7 \$.00

8 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



2 0 9 9 8 0 1 2 0 0 0 0

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](https://www.irs.gov/efile).

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

Signature under penalty of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

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 _____

FOR STANDALONE FILERS ONLY - WORKSHEET TO DETERMINE FEDERAL ADJUSTED GROSS INCOME

This Worksheet is for use by standalone filers only. If you are filing a D-40 Return, do not complete this worksheet.

COLUMN A (YOU)

COLUMN B (SPOUSE/DOMESTIC PARTNER)

INCOME

	COLUMN A (YOU)	COLUMN B (SPOUSE/DOMESTIC PARTNER)
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 (only if divorce or separation agreement on or before 12/31/18)	5	
6 Business Income	Fill in if minus <input type="radio"/> 6	Fill in if minus <input type="radio"/>
7 Capital gain	Fill in if minus <input type="radio"/> 7	Fill in if minus <input type="radio"/>
8 Other gains	Fill in if minus <input type="radio"/> 8	Fill in if minus <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.	Fill in if minus <input type="radio"/> 11	Fill in if minus <input type="radio"/>
12 Farm income	Fill in if minus <input type="radio"/> 12	Fill in if minus <input type="radio"/>
13 Unemployment compensation	13	
14 Social security benefits: Taxable amount	14	
15 Other taxable income. Attach separate sheet(s)	Fill in if minus <input type="radio"/> 15	Fill in if minus <input type="radio"/>
16 Add Lines 1 through 15 in each column.	Fill in if minus <input type="radio"/> 16	Fill in if minus <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 (only if divorce or separation agreement on or before 12/31/18)	25	
26 IRA deduction	26	
27 Student loan interest deduction	27	
28 Tuition and fees per federal Form 8917	28	
29 Add Lines 17 through 28 in each column	29	
30 Subtract Line 29 from Line 16	Fill in if minus <input type="radio"/> 30	Fill in if minus <input type="radio"/>
31 Total federal adjusted gross income. Add amounts entered on Line 30, Columns A - B and enter total here on Line 31 and on Section A, Line 1 or Section B, Line 5. If less than zero, enter zero.	31 \$	\$

WORKSHEET TO COMPUTE YOUR PROPERTY TAX CREDIT

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 accrued 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. The maximum credit amount is \$1200.

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

\$25,000 - \$51,999

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

\$52,000 - \$55,700

The amount of property tax that exceeds 5.0% of the adjusted gross income

If you are age 70 or older and the

Federal AGI of your tax filing unit

Percentage -

is: \$0 - \$75,900

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

1. Enter federal AGI (Line 1, Section A, Schedule H or Line 5, Section B, Schedule H).

1. _____

2. Enter property taxes paid or accrued in 2020 or 20% of rent paid in 2020.

2. _____

3. Multiply Line 1 by the applicable percentage (.03), (.04) or (.05).

3. _____

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

4. _____

5. Property Tax Credit Limit.

5. \$1,200.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 3 of Schedule H, Section A for credit based on rent paid, or Line 7 of Schedule H, Section B for credit based on property tax paid or accrued. 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, condominiums, and cooperatives.

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, 2020;
- 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 2020;
- Your 2020 federal adjusted gross income (AGI), was \$55,700 or less (\$75,900 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, 2020.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2020.
- Only one claimant per "tax filing unit" can claim the property tax credit.
- 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. 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. Use the federal adjusted gross income amount from Line 4 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns).

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. You may use the "Worksheet To Determine Federal Adjusted Income" on page 2 of Schedule H to calculate the total federal adjusted gross income for yourself, and, if applicable, your spouse or registered domestic partner.

You can now electronically file the standalone Schedule H by accessing the MyTax.DC.gov web portal. For more information, visit MyTax.DC.gov or call e-Services at (202)759-1946.

When is Schedule H due?

The Schedule H is due by April 15, 2021.

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. Send it to:

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

If you file Schedule H by mail as a standalone return, send it to:

Office of Tax and Revenue
1101 4th Street, SW, FL 4
Washington, DC 20024

Do I Use Section A or Section B?

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

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

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

If you filed a D-40, enter the amount, you and if applicable, your spouse or registered domestic partner reported on Line 4 of your D-40. If you are a standalone filer, you must compute your federal adjusted gross income and enter that amount on Line 1 of Schedule H. For assistance in computing your federal adjusted gross income you may complete the "Worksheet To Determine Federal Adjusted Gross Income".

If the sum of your federal AGI is more than \$55,700, (\$75,900 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 1 of Schedule H of the person whose income is included in the total federal AGI of your tax filing unit.

Line 2 Rent paid on the property in 2020

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 3 Property tax credit

Using the amounts entered on Lines 1 and 3, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Section B—Credit claim based on real property tax paid or accrued

Line 5 Total federal AGI of the tax filing unit

If you filed a D-40, enter the amount, you, and if applicable, your spouse or registered domestic partner reported on Line 4 of your D-40. If you are a standalone filer, you must compute your federal adjusted gross income and enter that amount on Line 1 of Schedule H. For assistance in computing your federal adjusted gross income you may complete the "Worksheet To Determine Federal Adjusted Gross Income".

If the sum of your federal AGI is more than \$55,700, (\$75,900 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 1 of the person whose income is included in the total federal AGI of your tax filing unit.

Line 6 DC real property tax paid or accrued in 2020

Enter the amount of DC real property tax you paid or that accrued on the property in 2020 (refer to your real property tax bills). Do not include interest or penalties paid, special assessments or services charges, 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 7 Property tax credit

Using the amounts entered on Lines 8 and 9, calculate your property tax credit amount using the "Worksheet to Compute Your Property Tax Credit".

