

# 2021 SCHEDULE H Homeowner and Renter Property Tax Credit



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

Source Straighstered domestic partners's Till and Date of Birth (MMDDYYYY)  Source Straighstered domestic partners's Till and Date of Birth (MMDDYYYY)  Wour first name  N.S. Last name  Source Straighstered domestic partners's first name  N.S. Last name  Cooperative  Complete Section A or Section B, whichever applicable for which you are claiming the credit if different from above  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 credits to namest dobte.  N. Annound is zero, Newe line blank.  I Section A Credit Claim based on real property tax owed.  Section B Credit claim based on real property tax owed.  I Sature Coults to namest dobte.  Randon's same line blank.  Randon's same line	Personal information		OFFICIAL U	SE ONLY Vendor ID#000	)
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Address of DC property (number, street and suite/apartment number if applicable)  Address of DC property (number, street and suite/apartment number if applicable)  Address of DC property (number, street and suite/apartment number if applicable)  Address of DC property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above  Address of DC property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above  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.  Ecition A Credit claim based on rent paid  Federal adjusted gross income of the tax filing unit (see instructions). If less than zero, enter zero.  1					
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For S	STANDALONE FILERS only, please complete the following "Refi	und O	ptions" information Will this refund go to an account outside of the U.S.? Yes No						
<u> </u>	Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.go Mark one refund choice: Direct deposit or ReliaCard (See instructions) or Paper check								
	Firect 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	nature 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 Date on same return.		Preparer's Tax Identification Number (PTIN) PTIN telephone number						
		ucc	T TO DETERMINE FEDERAL ADJUSTED GROSS INCOME						
	This Worksheet is for use by standalone filers of	nly. It	you are filing a D-40 Return, do not complete this worksheet.  COLUMN A (YOU) COLUMN B (SPOUSE/DOMESTIC PARTNER)						
1	Wages, salaries, tips, etc.	1 \$	\$						
	Taxable interest	2	Ψ						
2 3 1		3							
4	Ordinary Dividends  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)								
6	Business Income Fill in if minus	6	Fill in if minus						
7			Fill in if minus						
8	Capital gain Fill in if minus	7							
	Other gains Fill in if minus		Fill in if minus						
9	IRA distributions: Taxable amount	9							
			Fill in 16 minus						
	Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus  Farm income  Fill in if minus	11 12	Fill in if minus						
		13	Fill in if minus						
	Unemployment compensation Social security benefits: Taxable amount	14							
			Fill in 16 minus						
	Other taxable income. Attach separate sheet(s) Fill in if minus	15	Fill in if minus						
_	Add Lines 1 through 15 in each column. Fill in if minus	16	Fill in if minus						
	Educator expenses	17							
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18							
2 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							
20 21 21 22 22 22 22 22 22 22 22 22 22 22	Self-employed SEP, SIMPLE, and qualified plans	22							
	Self-employed health insurance deduction	23							
	Penalty on early withdrawal of savings	24							
	Alimony paid (only if divorce or separation agreement on or before 12/31/18)	25							
26	*1	26							
27 28									
	Student loan interest deduction	27							
	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	30	Fill in if minus						
31	Total federal adjusted gross income. <b>Add amounts entered on Line 30</b> and enter total here on Line 31 <i>and</i> on Section A, Line 1 or Section B.								

### **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 \$1225.

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	eds 4.0% of the adjusted gross income					
\$52,000 - \$56,200	The amount of property tax that exceed	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 - \$76,700 The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filling						
<ol> <li>Enter federal AGI (Line 1, Section A, Schedule H or Line 5, Section B, Schedule H).</li> <li>Enter real property tax bill for 2021 or 20% of rent paid in 2021.         (Do not include special assessments, interest, penalties and service charges).</li> <li>Multiply Line 1 by the applicable percentage (.03), (.04) or (.05).</li> </ol>		1.				
<ul><li>4. Balance (Subtract Line 3 from Line</li><li>5. Property Tax Credit Limit.</li></ul>	2).	4 5\$1,225.00				
6. <b>Enter</b> the smaller of Line 4 or Line 5 here on Line 6 <b>and</b> 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 real property tax owed. Round to the nearest whole dollar.		6				

If you are under age 70 and the

## **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, 2021;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in a home, apartment, rooming house, or condominium in DC during all of 2021;
- Your 2021 federal adjusted gross income (AGI), was \$56,200 or less (\$76,700 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, 2021.

#### Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2021.
- 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). You have three years from the due date to claim the credit. If you have already submitted your tax return for a previous year without the Schedule H form, you may file an amended return to include 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. 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 18, 2022. You have three years from the due date to claim the credit.

#### 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 \$56,200, (\$76,700 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 2021

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 \$56,200, (\$76,700 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 bill for tax year 2021

Refer to your real property tax bill. Enter the amount of DC real property tax for tax year 2021 as reflected on the District real estate tax bill ordinarily sent out in September each year. The claim is based upon the amount of real property taxes owed, whether paid or unpaid. Do not include interest, penalties, special assessments or service charges, and do not include taxes paid for earlier tax periods.

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".