



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.

1 Federal adjusted gross income of the tax filing unit (see instructions). If less than zero, enter zero.

1 \$ .00

2 Rent paid by you on the property in 2024

\$ .00 x .20 =

2 \$ .00

3 Property tax credit. Use the "Worksheet to Compute Your Property Tax Credit."

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 owed

Round cents to nearest dollar.

5 Federal adjusted gross income of the tax filing unit (see instructions). If less than zero, enter zero.

5 \$ .00

6 DC real property tax bill for tax year 2024. Do not include special assessments, interest, penalties and service charges.

6 \$ .00

7 Property tax credit Use the "Worksheet to Compute Your Property Tax Credit."

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 4 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.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

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 \_\_\_\_\_ Preparer's Tax Identification Number (PTIN) \_\_\_\_\_ Preparer's 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

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 gains 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 <b>and</b> 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 \$1375.

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 - \$63,900

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 is:

Percentage -

\$0 - \$87,100

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 real property tax bill for 2024 or 20% of rent paid in 2024.

*(Do not include special assessments, interest, penalties and service charges).*

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. \$1,375.00

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 real property tax owed. 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, 2024;
- 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 2024;
- Your 2024 federal adjusted gross income (AGI), was \$63,900 or less (\$87,100 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, 2024.

### Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2024.
- 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 only eligible to file the claim for their tax filing unit if they are 65 years of age or older.

## Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would — if their income is 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 Gross 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](https://MyTax.DC.gov) web portal. For more information, visit [MyTax.DC.gov](https://MyTax.DC.gov) or call e-Services at (202) 759-1946.

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

The Schedule H is due by April 15, 2025. 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 that 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 (AGI) and enter that amount on Line 1 of Schedule H. For assistance in computing your federal adjusted gross income you can complete the “Worksheet To Determine Federal Adjusted Gross Income.”

**If the sum of your federal AGI is more than \$63,900, (\$87,100 if you are age 70 or older) you are not eligible to claim the property tax credit.**

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 2024

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 you rent more than one home in the District in the same calendar year, the rent you paid 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 then multiplying the result by 12. Enter this number for “Rent paid by you on the property in 2024.” Multiply the rent entered by .20.

### Line 3 Property tax credit

Using the amounts entered in Lines 1 and 3, calculate your property tax credit amount using the “Worksheet to Compute Your Property Tax Credit.”

## 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 that 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 (AGI) and enter that amount on Line 5 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 \$63,900, (\$87,100 if you are age 70 or older) you are not eligible to claim the property tax credit.**

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 2024

Refer to your real property tax bill. Enter the amount of DC real property tax for tax year 2024 as reflected on the District real estate tax bill ordinarily sent out in September each year. The credit 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.”