Government of the District of Columbia	and Renter P	1 2				
Important: Read eligibility requireme Print in CAPITAL letters using black i	1 0			209980	1 1 0 0 0 0	
Personal information Your daytime telephone number				OFFICIAL USE ONLY Ven	dor ID#0000	
Your taxpayer identification number (TIN)	and Date of Birth (I	MMDDYYYY) S	Spouse's/registere	d domestic partner's TIN a	nd Date of Birth (MMDDYYYY)	
Your first name	М	.I. Last name				
Spouse's/registered domestic partner's fir	st name M.	.I. Last name				
Mailing address (number, street and suite	/apartment number if app	blicable)				
City			S	itate Zip Code +4		
Email Address						
Address of DC property (number, street a	nd suite/apartment numb	er if applicable) for wh	nich you are claim	ing the credit if different from	n above	
Type of property for which you are claimin		one: House	Apartment	Rooming house	Condominium Coopera	
 Complete Section A or Section a house of worship or a non-pro 		iles. Do not cla	im this credit i	for an exempt property	owned by a government,	
Section A <u>Credit claim based of</u> 1 Federal adjusted gross income of 2 Rent paid by you on the proper	on rent paid f the tax filing unit (s ty in 2020				nd cents to nearest dollar. unt is zero, leave line blank.	00
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31 \$

	For S	TANDALONE FILERS only, please complete the fol	lowing "Refu	nd Or	2 otions" information Will th		1 2 0 0 0 0	Yes No	
	For STANDALONE FILERS only, please complete the following "Refund Options" information Will this refund go to an account outside of the U.S.? Ye <u>Refund Options</u> : For information on the tax refund card and program limitations, see instructions or visit our website <u>MyTax.DC.gov</u> .								
		Mark <u>one</u> refund choice: Direct deposi	it or	Relia	Card (See instructions)	or Paper c	heck		
	I	Direct Deposit. To have your refund deposited to your	your refund deposited to your 🔵 checking or 💿 savings account, fill in oval and enter bank routing and account numbers. See instructions.						
		Routing Number	Acco	ount l	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						ation of paid preparer is ba	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 I	Number (PTIN) PTI	N telephone number		
	I	FOR STANDALONE FILERS ONLY -	WORKSH	IEE	T TO DETERMINE	FEDERAL ADJ	USTED GROSS II	NCOME	
1		This Worksheet is for use by standal	one filers onl	ly. If g	ou are filing a D-40 Retur	n, do not complete a	this worksheet.		
					<u>COLUMN A (YOU)</u>	COLUMN	B (SPOUSE/DOMESTIC PA	<u>RTNER)</u>	
	1	Wages, salaries, tips, etc.		1\$		\$			
Ψ	2	Taxable interest	2	2					
INCOME	3	Ordinary Dividends		3					
≤	4	Taxable refunds, credits, or offsets of state and local inco	me taxes	4					
	5	Alimony received (only if divorce or separation agreement on or b	efore 12/31/18)	5					
	6	Business Income Fill in if	f minus 🔵 🛛	6		Fill in if minus			
	7	Capital gain Fill in if	f minus 🔵 🔅	7		Fill in if minus			
	8	Other gains Fill in if	f minus 🔵 🖇	8		Fill in if minus			
	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	f minus 🔵 🗄	11		Fill in if minus			
	12	Farm income Fill in if	f minus 🔵 🔅	12		Fill in if minus			
	13	Unemployment compensation		13					
	14	Social security benefits: Taxable amount		14					
	15	Other taxable income. Attach separate sheet(s) Fill in if	f minus 🔵 🗄	15		Fill in if minus			
	16	Add Lines 1 through 15 in each column. Fill in if	f minus 🔵 🔅	16		Fill in if minus			
Ī	17	Educator expenses		17					
	18	Certain business expenses of reservists, performing artist fee-basis government officials		18					
က	19	Health savings account deduction		19					
EZ		Moving expenses for members of the armed forces. Attach fe	d. Form 3903	20					
M		Deductible part of self-employment tax		21					
ADJUSTMENTS		2 Self-employed SEP, SIMPLE, and qualified plans		22					
Ā		3 Self-employed health insurance deduction		23					
				23 24					
		Penalty on early withdrawal of savings							
		Alimony paid (only if divorce or separation agreement on or befor		25					
		IRA deduction		26					
		Student loan interest deduction		27					
	28	Tuition and fees per federal Form 8917	2	28					
	29	Add Lines 17 through 28 in each column	2	29					
	30	Subtract Line 29 from Line 16 Fill in if	f minus 🔘 🔅	30		Fill in if minus			

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.

Revised 06/2020

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
 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 	6

H, Section B for credit based on property tax paid or accrued. Round to the

nearest whole dollar.

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 <u>MyTax.DC.gov</u> web portal. For more information, visit <u>MyTax.DC.gov</u> 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".