

# 2022 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 and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY) Your taxpayer identification number (TIN) Your first name M.I. Last name Spouse's/registered domestic partner's first name 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 House Type of property for which you are claiming the credit. Fill in only one: 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 00 1 1 Federal adjusted gross income of the tax filing unit (see instructions). If less than zero, enter zero. 2 Rent paid by you on the property in 2022 00 x.20 = 200 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 Round cents to nearest dollar. Section B Credit claim based on real property tax owed. If amount is zero, leave line blank. 00 5 Federal adjusted gross income of the tax filing unit (see instructions). If less than zero, enter zero. 5 6 00 6 DC real property tax bill for tax year 2022. Do not include special assessments, interest, penalties and service charges. 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 2 9 9 8 0 1 2 0 0 0 0						
F	<u>F</u>	r 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.  Mark one refund choice: Direct deposit or ReliaCard (See instructions) or Paper check							
1	Direct Deposit. To have your refund deposited to your ochecking or savings account, fill in oval and enter bank routing and account numbers. See instructions								
		Routing Number Account Number							
-	S	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.							
	7	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					
•	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)							
•	1	Wages, salaries, tips, etc.	1 \$	\$					
H الد	2	Taxable interest	2						
INCOME	3	Ordinary Dividends	3						
$\leq$	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	6	Fill in if minus					
	7	Capital gain Fill in if minus	7	Fill in if minus					
	8	Other gains Fill in if 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 minus	11	Fill in if minus					
	12	Farm income Fill in if 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 minus	15	Fill in if minus					
	16	Add Lines 1 through 15 in each column. Fill in if minus	16	Fill in if minus					
	17	Educator expenses	17						
	18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18						
2	19	Health savings account deduction	19						
ADJUSTIMENTS	20	Moving expenses for members of the armed forces. Attach fed. Form 3903	20						
2	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						
		IRA deduction	26						
		Student loan interest deduction	27						
		Tuition and fees perfederal Form 8917	28						
-		Add Lines 17 through 28 in each column	29						
		Subtract Line 29 from Line 16 Fill in if minus	30	Fill in if minus					
		Total federal adjusted gross income. Add amounts entered on Line 30							

### **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 \$1250.

Percentage -

	_					
is: \$0 - \$24,999	The amount of property tax that excee	eeds 3.0% of the adjusted gross income				
\$25,000 - \$51,999	The amount of property tax that excee	The amount of property tax that exceeds 4.0% of the adjusted gross income  The amount of property tax that exceeds 5.0% of the adjusted gross income				
\$52,000 - \$57,600	The amount of property tax that excee					
If you are age 70 or older and the						
Federal AGI of your tax filing unit	Percentage -					
is: \$0 - \$78,600	The amount of property tax that excee	s 3.0% of the adjusted gross income of the tax filing unit				
<ol> <li>Enter federal AGI (Line 1, Section A Schedule H).</li> <li>Enter real property tax bill for 2022 (Do not include special assessments, interest</li> </ol>						
3. Multiply Line 1 by the applicable p	ercentage (.03), (.04) or (.05).	3				
4. Balance (Subtract Line 3 from Line	2).	4				
5. Property Tax Credit Limit.		5	\$1,250.00			
	5 here on Line 6 <b>and</b> on Line 3 of sed on rent paid, or Line 7 of Schedule al property tax owed. Round to the	6				

If you are under age 70 and the Federal AGI of your tax filing unit

#### **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 \$55,600 or less (\$78,600 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
  puloperaydtaxpercentagepafdentadrordage to DC
  ofsteatalofnpayingta Dealiestateltafxpaying a
  real estate tax;
- · You must not be claimed as a dependent on
- Sommerousterise'béederariedtatea ode Dénideration tax setomeronen leisse'y de cleratinstateg en 65 Coim combeflare Debuember 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). You have three years from the due date to claim the credit. If you have already submitted your tax return for a previous Standwitheutites Schedule H form, you may file an amended return to include Schedule H. If you are not required to file a DC individual income tax return because you are below **Standalone Falers**ing threshold, you can file Schedule H as a standalone return. You may use the "Whoykisheere Thot Determendero Federal DAC junctivated wat comes men to a gret 2m die Sauheed when helre to be loan cathete in the met daan filied grahmestij oksted vog rosen irfdemSchoedyderself, asnot, istapplädande, return spylose onavegusteredde dWpessineearffreeDetermine Federal Adjusted Income" on page 2 of Schedule H to calculate the total federal adjusted gross Yronomarfonovoursleft; ramidalify afiliplicables tayodal speu Sehord register by docesstingpthrenewlyTax.DC.gov web portal. For more information,

visit MyTax.DC.gov web portal. For more information, visit MyTax.DC.gov When is Schedule H due?

The Schedule H is due by April 15 2021 due?

The Schedule H is Where to Mail Schedule H u have three years from the due date to claim the credit. If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Send it to:

Where to Mail Schedule H

If you are required to file and the complete and the second secon

Office of Tax and Revenue If you file Schedule H by mail as a standalone return, send it to:

Washington, DC 20090-6145 Office of Tax and Revenue

If you file Schedule 14 by Athlist seat standarione return, send it to: Washington, DC 20024

Office of Tax and Revenue

1101 4th Street, SW FL 4

Use Section A or Section B?
Washington, DC 20024

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

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

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

Revised 06/2020 -1-

#### 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 \$57,600, (\$78,600 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 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 2022

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 \$57,600, (\$78,600 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 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 2022

Refer to your real property tax bill. Enter the amount of DC real property tax for tax year 2022 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".

## SCHEDULE S PAGE 2

Last name and TIN Last name and SSN



Calculation G-1 Computation of Standard Deduction Calculation G-1 must be completed and submitted with the return except for dependent filers Calculation G Number of exemptions. Do not attach Schedule S to your D-40 if you only <a href="Illed">Illed</a> in Lines a, f and i and have not <a href="Illed">Illed</a> in any other section of Schedule S. a Basic standard deduction amount. See instructions. a Enter I for yourself and 00 b Enter 1 if you are age 65 or over b Enter 1 if you are pling as a head of household and b b c Enter 1 if you are blind c Enter 1 if you are age 65 or over and Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over d  $e^{e} \ \ \text{Enter1} \ \text{number of dependents} \\ \text{domestic partner filing jointly or filing separately on same return}$ е f and the ur spouse of registered domestic painter if ling jointly or ling separately on same return f g Totaler 4mb go of and ditions to standard of this piece of the first of the fir gh Additional respondent dediction in growint with the properties of the second of the 00 i Total number of exemptions, Add Lines a-h, enter here and on D-40, Line 18.17. 00 i Cantallation or Taken of the same DC registered domestic partners ∏ling separately on the same DC re Enter separate amounts in each column. Combine amounts on line k. Your spouse/domestic partners filing separately on the same DC return. Anti-edeptal accidented grosscincomen. Combine amounts on Line m. You O Your spouse/registered domestic partner If you and your spouse □led a joint federal return, enter each person's 00 🔾 00 Federaloadjustedagyoseingooseincome. Registered domeEtilonjaluser a throul area trent perut hap de ste fálle A a ljoé ptofateler a hráthein, se ptaratecfe ple rad n'e turns. Portion of federal adjusted gross income. Registered domestic partners rotal additions to rederal adjusted gross income. 00 00 should enter the federal AGI reported on their separate federal returns. Enter each person's portion of additions entered on D-40. Lines 4 and 5. Agtal additions to federal adjusted gross income. 00 00 Foter each person's perting of additions instead on S-40 Lines 5 and 6. 88 Acter pashapansph's portion of subtractions entered on D-401 Hinaold. 8 HOTA SUBTESCENOS HOTA TECE SUBTRICTED EN SUBTRICTED PARTICIPALE 99 00 Deducation personal profession of subtractions entered on D-40, Line 14. 00 00 Enter each person's portion of the amount entered on D-40. Line 17. UC adjusted gross income. Subtract Line of from Line c. Fill in it loss (You may allocate this amount as you wish.) 00 00 Deduction amount. 00 00 Enter each person's portion of the amount entered the bird 140, Line 19. (You may allocate this amount as you wish.)
Add Lines f and g. 00 00 Tentative taxable income. Subtract Line f from Line e. Fill in if loss Taxable income. Subtract Line f from Line e. 00 00 Next capital gains from osade lokes, change of the eligible investment in an QHThanfor00,000 Linsel Oalculation I, page. 00 00 Add the amounts on Line is enter here and on D-40, Line 2711 in if loss 00 00 Tentative tax. If Line i is \$100,000 or less, use tax tables. 99 99 If more than \$100,000, use Calculation i in instructions. 88 k 3% tax on eligible QHTC capital gains income, from D-40, Line 22. 99 Add Line J and Line K (M) Total tax Add the amounts on Line I, enter here and on D-40, Line 23 m List TINs associated with Income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 11. h C. а d е h g