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Important: Read the instructions before completing this schedule. Print in CAPITAL letters, using black ink.

OFFICIAL USE ONLY Vendor ID# 0000

Property Owner's Information

Form fields for Property Owner's Information including taxpayer identification numbers, names, addresses, and contact information.

Section A

- 1 Do you own the property?
2 Is your property receiving the DC homestead deduction?
3 Have you lived in the property as your principal place of residence for at least seven consecutive years immediately prior to the last day of the tax year?
If you answered no to 1, 2, or 3, you are not eligible for the credit. Continue only if you answered yes to 1, 2, and 3.

Section B Credit Calculation

Form fields for Section B Credit Calculation including household members, income, and tax amounts.

Signature Under penalties of law, I declare that I have examined this schedule and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on all information available to the preparer.

Signature and Date fields for owner and preparer.

Send your signed and completed original schedule to: Office of Tax and Revenue 1101 4th Street, SW FL4 Washington, DC 20024

Preparer's Tax Identification Number (PTIN) and Preparer's Phone Number fields.



**Section C** Members of your household

List the income (the federal adjusted gross income) of each member of your household (attach a continuation sheet if necessary).

First name, middle initial, last name	Taxpayer identification number	Household federal adjusted gross income
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
Total Household Federal Adjusted Gross Income enter here and on Line 6		\$ 00

**Section D** Household Income Limit Table<sup>1</sup>

Number of household members	Household income limit	Number of household members	Household income limit
1	\$49,805	5	\$78,265
2	\$56,920	6	\$85,380
3	\$64,035	7	\$92,495
4	\$71,150	8 or more	\$99,610

<sup>1</sup>Source: U.S. Department of HUD, "HUD Program Income Limits," available at www.huduser.org.

**Refund Options:**

Mark one refund choice:  Direct deposit **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

## Lower Income Long-Term Homeowner Credit

**What is the Lower Income Long-Term Homeowner Credit?**

This credit gives you a refund (if you have no outstanding DC government liabilities) from DC individual income tax for certain DC real property taxes imposed. Subtract the amount that equals 1.05 of the real property tax imposed for tax year 2021 from the real property tax imposed for tax year 2022. The difference is your potential refund.

**Who is eligible?**

A person claiming the credit must own, and have had real property taxes imposed on, a DC residence in which he/she has lived as a principal residence for at least seven consecutive years immediately prior to the last day of the tax year. Do not file Schedule L if your household income is more than the limit shown in the Section D Household Income table for the number of members of your household.

- Note: The credit is available only for real property or a unit in a cooperative housing association receiving the homestead deduction. There is only one credit allowed per household.
- If you are a member of or a shareholder in a housing cooperative which is receiving the homestead deduction for your unit fill in the "Yes" ovals on Lines 1 and 2, Section A. If your answer is "Yes" to Line 3 in Section A, contact your housing cooperative's manager to determine the correct entries for Section B, Lines 7 and 8 based on your portion of the real property tax imposed on the entire housing

cooperative property. Keep in your records any documentation given to you by your housing cooperative's manager.

**What is total household federal adjusted gross income?**

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household and total it in Section C. Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with one or more persons, they are household members. If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's federal adjusted gross income as part of the total household income.

**When is Schedule L due?**

- The 2022 Schedule L must be filed by December 31, 2023.

**How do you claim the credit?**

- Complete the property owner's information and Sections A, B and C.
- Report the federal adjusted gross income of every member of your household.
- Mail this schedule to the Office of Tax and Revenue, 1101 4th Street, SW FL4, Washington, DC 20024.