

SCHEDULE L Lower Income Long-Term Homeowner Credit

### Important: Read the instructions before completing this

schedule. Print in CAPITAL letters, using black ink.



OFFICIAL USE ONLY Vendor ID# 0002

<b>Property Owner's Information</b>	I		
Eligible resident owner taxpayer identification nu	mber Eligible residen	nt co-owner taxpayer identification number Daytime phone num	ber
Eligible resident owner first name	M.I.	Last name	
Eligible resident co-owner first name	M.I.	Last name	
Mailing address (number, street and suite/apartm	nent number if applicable	e)	
City		State Zip Code +4	
Square Suffix	Lot	Enter information from your real property tax bill or a If a section is blank on your bill or assessment, leave	
Property address, fill in if different from above (n	umber, street and suite/a	partment number if applicable)	
City		State Zip Code +4	
Email Address			
Section A			

- 2 Is your property receiving the DC homestead deduction? O Yes O No
- 3 Have you lived in the property as your principal place of residence for at least seven consecutive years
- 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

- Number of Household Members
  Household income limit, enter the amount from Section D (page 2)
  Total Household Federal Adjusted Gross Income from Section C (page 2)
  If Line 6 is greater than Line 5, stop here, you cannot claim the credit. Continue only if Line 6 is equal to or less than Line 5.
  DC real property tax for Tax Year 2022
  DC real property tax for Tax Year 2021
  Multiply the amount on Line 8 by 1.05 and enter the result here
  S \$ 1
  S \$ 2
  S \$ 3
  S \$ 4
  S \$ 4
  S \$ 4
  S \$ 4
  S \$ 5</l
- 10 Allowable credit (Line 7 minus Line 9)

5\$		00
5 \$ 6 \$		.00
7 \$		.00
7\$ 8\$		.00
9\$		00 00 00 00
10 \$		.00

Signature	Under penalties of law, I declare that Declaration of paid preparer is based				orrect.
Eligible resident	owner signature	Date	Eligible resident co-own	er signature	Date
Send your signed and completed original schedule to:		Preparer's Tax Identi	fication Number (PTIN)	Preparer's Phone Number	
Office of Tax and 1101 4th Street,	SW FL4				
Washington, DC					
Revise	ed 09/2022				



### **Section C** Members of your household

irst name, middle initial, last name		Taxpayer identification numbe	r Household	d federal adjusted gross income	
			\$		.00
			\$		00
			\$		.00
			\$		.00
			\$		.00
			\$		.00
otal Household Federal Adju	sted Gross Income enter h	ere and on Line 6	\$		.00
ection D Household Income	e Limit Table <sup>1</sup>				.00
ection D Household Income	e Limit Table <sup>1</sup> Household income limit	Number of household r	nembers Househ	old income limit	.00
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3	e Limit Table <sup>1</sup> Household income limit \$49,805 \$56,920 \$64,035 \$71,150 Program Income Limits," available Direct deposit	Number of household r 5 6 7 8 or n e at www.huduser.org.	nembers Househ \$ nore \$	\$78,265 \$85,380 \$92,495 \$99,610	

## 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.