Government of the District of Columbia		lit 2 3 9 9 8 0 1 1 0 0 0 0	
Print in CAPITAL letters using black in	nk.	OFFICIAL USE ONLY Vendor ID#0000	
Personal information Your daytime telephone number			
Your taxpayer identification number (TIN)	and Date of Birth (MMDDYYYY) Spous	se's/registered domestic partner's TIN and Date of Birth (MMDDYYY	Y)
Your first name	M.I. Last name		
Spouse's/registered domestic partner's firs	st 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 ar	nd suite/apartment number if applicable) for which y	you are claiming the credit if different from above	
Type of property for which you are claiming	g the credit. Fill in only one: House A	Apartment Rooming house Condominium Co	operative
a house of worship or a non-pro Section A <u>Credit claim based o</u>	fit organization.	his credit for an exempt property owned by a government Round cents to nearest dollar. If amount is zero, leave line blank. zero, enter zero. 1 \$	
2 Rent paid by you on the proper	ty in 2023 \$.00 x.20 = 2 \$.00
	ty in 2023 \$ and a second seco	.00 x.20 = 2 \$.00
3 Property tax credit. Use the "Com			
3 Property tax credit. Use the "Com	pputing Your Property Tax Credit" worksheet.		.00
3 Property tax credit. Use the "Com 4 Landlord's name	pputing Your Property Tax Credit" worksheet.	3 \$.00
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3 Property tax credit. Use the "Com 4 Landlord's name Landlord's address (number, street and	suite/apartment number if applicable)	3 \$ Apartment num rd's telephone number State Zip Code +4 Round cents to nearest dollar.	.00
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3 Property tax credit. Use the "Com 4 Landlord's name Landlord's address (number, street and City Section B <u>Credit claim based o</u> 5 Federal adjusted gross income of 6 DC real property tax bill for tax	suite/apartment number if applicable)	3 \$ or a base of the second control of the secon	nber
3 Property tax credit. Use the "Com 4 Landlord's name Landlord's address (number, street and City Section B <u>Credit claim based o</u> 5 Federal adjusted gross income of 6 DC real property tax bill for tax penalties and service charges.	puting Your Property Tax Credit" worksheet. suite/apartment number if applicable) Landlow n real property tax owed. the tax filing unit (see instructions). If less than	3 \$ or a base of the second control of the secon	nber
3 Property tax credit. Use the "Com 4 Landlord's name Landlord's address (number, street and City Section B <u>Credit claim based o</u> 5 Federal adjusted gross income of 6 DC real property tax bill for tax penalties and service charges.	puting Your Property Tax Credit" worksheet.	3 \$ Apartment num rd's telephone number State Zip Code +4 Round cents to nearest dollar. If amount is zero, leave line blank. zero, enter zero. 5 \$, interest, 6 \$	- 00 nber - 00 - 00 - 00

2023 SCHEDULE H	PAGE 2 Last name and T	IN
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For STANDALONE FILERS only, please complete the Refund Options: For information on the tax r			an account outside of the U.S.? Yes No our website MyTax.DC.gov.
Mark one refund choice: Oirect de	oosit or Reli	iaCard (See instructions) or Pa	aper check
Direct Deposit. To have your refund deposited to	our or checking or	savings account, fill in oval and enter bank	routing and account numbers. See instructions.
Routing Number	Account	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 prepa	rer 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 separat on same return.	ely Date	Preparer's Tax Identification Number (PTIN)	PTIN telephone number
FOR STANDALONE FILERS ONLY	· - WORKSHEE	ET 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 \$		\$		
INCOME	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 O	6		Fill in if minus 🔵		
	7	Capital gain Fill in if minus 🔘	7		Fill in if minus 🔵		
	8	Other gains Fill in if minus O	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 O	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				
TS	19	Health savings account deduction	19				
ЛEN	20	Moving expenses for members of the armed forces. Attach fed. Form 3903	20				
ADJUSTMENTS	21	Deductible part of self-employment tax	21				
DJL	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 🔾	30		Fill in if minus		
	31	Total federal adjusted gross income. Add amounts entered on Line 30 and enter total here on Line 31 and on Section A, Line 1 or Section B,			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 \$1325.

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 - \$61,300	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 - \$83,700	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 2023 or 20% of rent paid in 2023. (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. \$1,325.00
 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 H, Section B for credit based on real property tax owed. Round to the 	6

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, 2023;
- 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 2023;
- Your 2023 federal adjusted gross income (AGI), was \$61,300 or less (\$83,700 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, 2023.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2023.
- 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 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 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, 2024. 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, 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 \$61,300, (\$83,700 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 2023

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 \$61,300, (\$83,700 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 2023

Refer to your real property tax bill. Enter the amount of DC real property tax for tax year 2023 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".