



**TAX SALE FORBEARANCE APPLICATION**

Government of the District of Columbia  
Office of Tax and Revenue  
Real Property Tax Administration  
1101 4th Street, SW Suite 550  
Washington, DC 20024

**Owner(s):** \_\_\_\_\_

**First Time Application ?** Yes \_\_\_ if No \_\_\_ **List Prior Year (s)** \_\_\_\_\_

Square	Suffix	Lot	Property Address

Your property may be eligible for a Tax Sale Forbearance which would exclude it from the Tax Sale to be conducted this year in July. An application for forbearance will be approved for residential property receiving the homestead deduction if the tax amount that could be sold at tax sale is \$7,500 or less. This amount may include multiple periods of liability that have not been sold at tax sale. OTR, in its discretion, may approve any application for any real property that demonstrates hardship, despite how much is owed or whether it is receiving the homestead deduction.

**PART I – Forbearance Application Filing**

This application for a forbearance authorization may be submitted to the Office of Tax and Revenue (“OTR”) up to **30 days before** the first day of the tax sale. OTR will review and approve or deny the application within 90 days of receipt.

If the aggregate amount that could be sold at tax sale exceeds \$7,500 and the real property is not receiving the homestead deduction, **you must attach a statement that demonstrates hardship.** In your statement, please be clear and specific, and provide dates and detailed circumstances.

Please return the completed application and supporting documents via email to [Taxsale@dc.gov](mailto:Taxsale@dc.gov) for expedite processing.

Real property approved for forbearance will be removed from the tax sale to which the forbearance corresponds. If that tax sale has already occurred, OTR will cancel the tax sale.

**PART II – Certification**

The applicant who is an owner of record of the property must sign and date this application. Only the applicant/owner may sign. Any attachment demonstrating hardship is an integral part of this application. **Making a false statement is punishable by criminal penalties under DC Official Code §§ 47-4106 and 22-2405.**

**Regarding the Tax Sale Forbearance Program:** Delinquent tax in the forbearance program continues to accrue interest at the rate of 1.5% per month or part thereof (18% per annum). A forbearance application must be filed every year to apply for exclusion from the tax sale. If the amount that can be sold exceeds \$7,500 and the property does not receive the homestead deduction, the forbearance may no longer be possible absent demonstrated hardship.

**Last Name**  
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**First Name** **MI**  
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**Home Telephone**  
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**Work Telephone**  
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**Date:** \_\_\_\_\_

**Signature:** \_\_\_\_\_