

INSTRUCTIONS for FP-100

1. Provide all requested and applicable information on the form. Incomplete applications will be returned. If requested information is not applicable, leave blank. Use additional forms if necessary for additional properties in Part 3 or additional household residents in Part 4. Check if initial application or reconfirmation (new information).
 - **Parts 1 and 2 – Personal and Property Information:** must be completed by all applicants. SSN is the Social Security Number.
2. **Part 3 – Homestead Deduction:** questions 1 through 3 must be completed by all applicants. Question 4 should only be completed by applicants owning additional real property. If additional properties are located within the District, provide the square, suffix and lot, otherwise, provide the real property address.
3. **Part 4 – Property Tax Relief for Seniors:** must be completed by all applicants 65 or older seeking property tax relief. Only one owner need be 65 or older to qualify. Household resident information for persons other than owner(s) or tenant(s), if any, must be provided for Senior or Disabled property tax relief.
4. **Part 5 – Property Tax Relief for Disabled:** If totally and permanently disabled or receiving government disability payments, check the yes box and provide evidence of a disability as indicated. Only one owner need be disabled to qualify. Household resident information in Part 4 for persons other than owner(s) or tenant(s), if any, must be completed.
5. **Part 6 – Affidavit:** must be completed by all applicants. There are criminal penalties for knowingly providing false information on this application. In addition to the penalties for perjury, making a false statement is punishable by criminal penalties under the District of Columbia Official Code §§ 47-4106 and 22-2405.
6. Qualifying applicants may be eligible for both a homestead deduction and tax relief for either Senior or Disabled. There is no additional benefit for being Senior AND Disabled.
7. Send the completed application to the Office of Tax and Revenue at the address below.

Information about the Homestead Deduction and Property Tax Relief for Seniors or Disabled

- **Domicile:** To apply for the Homestead Deduction/Disabled/Senior Citizen Tax Relief, you must be domiciled in the District of Columbia and the property listed on this form must be your principle residence. To establish District domicile, the District must be your permanent home. Actions which you may take to establish domicile include obtaining a District driver's license/Identification, registering your vehicle in the District, and registering and actively voting in the District. You should also file District and Federal income tax returns from this residence.
- **Active Duty Military Service Members:** Submit Form DD 2058, State of Legal Residence Certificate, with your homestead application. Form DD 2058 must have been submitted to your local military Finance Office to indicate the District as your domicile.
- **Congress/Congressional Aide:** A member of Congress is generally not considered a District domiciliary. A Congressional aide who is a resident of the Member's home state and is not registered to vote in the District is not generally considered domiciled in the District.
- **Move-in Date:** This is the date you moved or will have moved permanently from your prior residence to the new homestead.
- **Multiple Homesteads:** Taxpayers may not receive the Homestead Deduction on more than one lot. If you move to a new home, you must notify the Homestead Unit of the Office of Tax and Revenue ("OTR") to cancel the homestead deduction of the former principal residence. The cancellation form is available on our Web site.
- **Non-U.S. Citizen/G-4 Visa:** Non-U.S. citizens are generally not eligible to be considered a District domiciliary unless they possess a valid Permanent Resident Alien Card. Proof of asylum is also acceptable. Temporary visas and work visas do not qualify. Please include a copy of the front and back of your Permanent Resident Alien Card. An applicant holding a G-4 visa may be considered a District domiciliary if he or she is eligible to convert his or her visa to permanent resident status by right, or if such person is not required to leave the United States after separation from his or her employer.
- **Social Security Number:** Disclosure of your social security number and those of members of your household (Part 4) is mandatory. The social security number will be used to verify taxpayer identity information and Homestead/Disabled/Senior Citizen eligibility.
- **Tax Abatement:** You must indicate in Part 3 whether you own a property that is receiving the 5-year low-income tax abatement.
- **Titled in Trust or Business Organization:** Property cannot receive the Homestead Deduction if it is held in an irrevocable trust (except a special needs trust) or if the record owner is a corporation, LLC or other business entity (except a partnership in which all partners occupy the property as their principal residence).
- **Approved Applications:** If an approved application is filed from October 1 to March 31, the property will receive these benefits for the entire tax year. If an approved application is filed from April 1 to September 30, the property will receive the benefit on the second-half tax bill. Homestead Deduction/Disabled/Senior Citizen Tax Relief begins with the period when the application is filed; you cannot obtain the benefits for prior periods, even if you otherwise qualified for them.
- **Cancellation:** If the property ceases to qualify for Homestead/Disabled/Senior Citizen benefits, you must provide written notification to OTR's Homestead Unit within 30 days of the change in eligibility. Loss of eligibility may result if the ownership changes or if the owner moves out of the property or loses District domicile. A notification form is available on OTR's website. If you fail to provide written and timely notification as instructed, you may have to pay a penalty of 10% of the delinquent tax and 1.5% interest on such tax for each month that the property wrongfully received the benefit(s).