

INSTRUCTIONS FOR COMPLETING THE HOMESTEAD DEDUCTION AND SENIOR CITIZEN OR DISABLED PROPERTY OWNER APPLICATION

The attached form must be completed and filed in order to receive the Homestead Deduction or to apply as a senior citizen or disabled property owner.

When the document is submitted, it **MUST** be accompanied by the following supporting documentation:

1. **A copy of your DC Voter's Registration card listing your new address.** You may obtain the Voter's registration card/information at the DMV or online at the DC Board of Election website, <http://www.dcboee.org/>.
2. **A copy of your DC Drivers License listing your new address.**
3. **A copy of your motor vehicle registration listing your new address, if you have a vehicle registered with DC.**
4. **A copy of your 2009 DC Tax returns (first and signature page only) or D-4 Withholding Allowance Certificate.** If you were not required to file a DC Tax return before, you will NOT be required to provide a copy of your 2009 returns. If you were a DC resident prior to this purchase and you have NOT filed a DC Tax return, you will need to provide the reason/s for not doing so and/or any proof, if applicable, to support the reason/s.

Submit the application with the supporting documentation attached to:

**Office of Tax and Revenue
Homestead Unit
1101 4th Street, SW
Washington, DC 20024**

PLEASE NOTE that an owner has up to 6 months to file their homestead deduction to claim their homestead deduction. Under DC Code 47-850.02, (c) "If a properly completed and approved application is filed during the period October 1 through March 31 of the tax year, the real property shall receive the deduction for the entire tax year. [I]f a properly completed and approved application is filed during the period April 1 through September 30, the real property shall receive 1/2 of the deduction for the second installment only."

Please keep records of everything that you submit. If you have questions about your application or wish to check on the status, please call 202-442-7099 or email Homestead@dc.gov.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



Homestead Deduction/Senior Citizen/Disabled Property Owner Application Instructions

To apply for the Homestead Deduction/Disabled/Senior Citizen Tax Relief, you must: 1) be domiciled in the District of Columbia; 2) answer all the applicable questions in PART I, PART II and PART III; 3) sign and date the application in PART IV; and 4) send this application with the required supporting documents to the Homestead Unit at the address shown on the form. Incomplete applications will not be processed and will be returned. Please see OTR Tax Notice 2007-1 for guidance on eligibility for the Homestead Deduction and related real property tax relief programs.

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.

Domicile: Generally, you must show that the District is your permanent home in order to establish District domicile. In order to help establish that the District is your permanent home, you should obtain, as applicable, a DC driver's license/identification, DC Vehicle Registration and DC voter registration. You should also have DC income tax withheld from your wages or file a DC income tax return.

Move-in Date: This is the date you moved permanently from your prior residence to the new homestead residence. It is NOT the Closing or Sale Date.

Social Security Number: Disclosure of your social security number is mandatory. The social security number will be used to verify taxpayer identity information and Homestead/Disabled/Senior Citizen eligibility.

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 present homestead deduction and apply for the benefit for the new home.

Non-U.S. Citizen/G-4 Visa: Non-U.S. citizens are generally not eligible to be considered District domiciliaries 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.

Trust/Title: 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 or business entity (except a partnership in which all partners occupy the property as their principal residence).

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 considered domiciled in the District of Columbia.

Active Duty Military Service Members: Submit Form DD2058, State of Legal Residence Certificate, with your homestead application and submit it to your local military Finance Office to indicate the District as your domicile.

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).



HOMESTEAD DEDUCTION AND SENIOR CITIZEN OR
DISABLED PROPERTY OWNER APPLICATION

Owner(s): _____ Application Reconfirmation

Square	Suffix	Lot	Property Address

Email address (if available): _____

PART I – HOMESTEAD DEDUCTION

1. Do you own and occupy this residential property as your principal residence (i.e. permanent home)? Yes No

2. Is the property recorded in the name of a trustee of a revocable trust? Yes No
If YES, attach documentation supporting that the trust is a revocable trust and that the residence remains the residence of the applicant/grantor.

3. Is the property recorded in the name of a trustee of a special needs trust? Yes No
If YES, attach documentation supporting that the trust beneficiary who occupies the property is disabled (see also Part II).

If YES to 1, 2 or 3, provide the date the resident/applicant moved into the property:
(mm/dd/yyyy)

4. Are you registered to vote in the District of Columbia? Yes No
If NO, where are you currently registered to vote? _____

5. Do you have a District of Columbia driver’s license? Yes No

6. Do you have a motor vehicle registered in the District of Columbia? Yes No

7. Do you file District individual income tax returns or is District tax withheld from your pay? Yes No

PART II – Senior Citizen or Disabled Property Owner Tax Relief

1. Are you 65 years or older? If YES, attach a copy of your driver’s license or District ID card. Yes No

2. Provide your date of birth in the space provided: (mm/dd/yyyy)

3. Are you deemed to be permanently and totally disabled by the Social Security Administration (SSA) or do you receive government disability payments? If YES, Attach a copy of the SSA certification or evidence of SSI, SSD, Federal, DC or railroad retirement disability payments. Yes No

4. Do you own 50% or more of the property? Yes No

5. Is the total Federal adjusted gross income of everyone living in the house (excluding tenants under a written lease) less than \$100,000 for the prior calendar year? Yes No

List the name and social security number of each person living in the home other than you and tenants. If more than three other people live in the home, attach a sheet of paper with the same information for them as required below.

Last Name	First Name	MI	Social Security Number

PART III – List of the residential properties you own: Please list the Square, Suffix, Lot and Premise Address of the properties which you own. If you need more space, attach a sheet of paper with the same information for them as shown below.

1. Do you own other properties in the District of Columbia? Yes No
 If YES, how many _____

Square	Suffix	Lot	Address	Check the appropriate box for the benefits you are currently receiving			
				Homestead	Senior	Disabled	Tax Abatement
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART IV – Affidavit

The applicant who is an owner of record of the property or trust beneficiary must sign and date this application. **Making a false statement is punishable by criminal penalties under DC Official Code §§ 47-4106 and 22-2405. If you fail to complete Part IV, you will not be eligible for the Homestead Deduction, Senior Citizen or Disabled Property Owner Tax Relief.**

Last Name	First Name	MI

Social Security Number	Daytime Phone

Under penalties of law, I declare that I have examined this application and its attachments, and the statements made herein are true and complete to the best of my knowledge, information, and belief.

Signature: _____ Date: _____

This application and continued eligibility for these tax benefits are subject to periodic audit. Please keep a copy of the application and all supporting documentation.

Denial of this application or reconfirmation may be appealed. The appeal form is posted on the OTR website.