





Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. See following pages to add additional dependents.

		COLUMN A (YOU)	COLUMN B (SPOUSE/DP)	COLUMN C (DEPENDENT #1)
Name (Last, First)				
Social Security Number (SSN)				
Date of Birth (MMDDYYYY)				
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary Dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business Income <span style="float:right">Fill in if minus <input type="radio"/></span>	6	<input type="radio"/>	<input type="radio"/>
	7 Capital gain <span style="float:right">Fill in if minus <input type="radio"/></span>	7	<input type="radio"/>	<input type="radio"/>
	8 Other gains <span style="float:right">Fill in if minus <input type="radio"/></span>	8	<input type="radio"/>	<input type="radio"/>
	9 IRA distributions: Taxable amount	9		
	10 Pensions and annuities: Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. <span style="float:right">Fill in if minus <input type="radio"/></span>	11	<input type="radio"/>	<input type="radio"/>
	12 Farm income <span style="float:right">Fill in if minus <input type="radio"/></span>	12	<input type="radio"/>	<input type="radio"/>
	13 Unemployment compensation	13		
	14 Social security benefits: Taxable amount	14		
	15 Other income. Attach separate sheet(s) <span style="float:right">Fill in if minus <input type="radio"/></span>	15	<input type="radio"/>	<input type="radio"/>
<b>16 Add Lines 1 through 15 in each column.</b> <span style="float:right">Fill in if minus <input type="radio"/></span>	<b>16</b>	<input type="radio"/>	<input type="radio"/>	
ADJUSTMENTS	17 Educator expenses	17		
	18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18		
	19 Health savings account deduction	19		
	20 Moving expenses	20		
	21 Deductible part of self-employment tax	21		
	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	25		
	26 IRA deduction	26		
	27 Student loan interest deduction	27		
	28 Tuition and fees per Federal form 8917	28		
	29 Domestic production activities deduction	29		
	<b>30 Add Lines 17 through 29 in each column</b>	<b>30</b>		
	31 Subtract Line 30 from Line 16 <span style="float:right">Fill in if minus <input type="radio"/></span>	31	<input type="radio"/>	<input type="radio"/>
	32 Total federal adjusted gross income. Add amounts entered on Line 31, Columns A - I and enter total here on Line 32 <b>and</b> on Section A, Line 1 or Section B, Line 7. <span style="float:right">Fill in if minus <input type="radio"/> \$</span>			

**For STANDALONE FILERS only, please complete the following "Refund Options" information** Will the refund go to an account outside of the US?  Yes  No

**Refund Options:** For information on the tax refund card and program limitations, see instructions or visit our website [otr.dc.gov/refundprepaidcards](http://otr.dc.gov/refundprepaidcards).

Mark one refund choice:  Direct deposit  Tax refund card  Paper check

Direct Deposit. To have your refund deposited to your  checking OR  savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number

Account Number

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's/domestic partner's signature if filing jointly or separately on same return. \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Tax Identification Number (PTIN) \_\_\_\_\_ PTIN telephone number \_\_\_\_\_



Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. See following page to add additional dependents.

		COLUMN D (DEPENDENT #2)	COLUMN E (DEPENDENT #3)	COLUMN F (DEPENDENT #4)
Name (Last, First)				
Social Security Number (SSN)				
Date of Birth (MMDDYYYY)				
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary Dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business Income <span style="float: right;">Fill in if minus <input type="radio"/></span>	6	<input type="radio"/>	<input type="radio"/>
	7 Capital gain <span style="float: right;">Fill in if minus <input type="radio"/></span>	7	<input type="radio"/>	<input type="radio"/>
	8 Other gains <span style="float: right;">Fill in if minus <input type="radio"/></span>	8	<input type="radio"/>	<input type="radio"/>
	9 IRA distributions: Taxable amount	9		
	10 Pensions and annuities: Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. <span style="float: right;">Fill in if minus <input type="radio"/></span>	11	<input type="radio"/>	<input type="radio"/>
	12 Farm income <span style="float: right;">Fill in if minus <input type="radio"/></span>	12	<input type="radio"/>	<input type="radio"/>
	13 Unemployment compensation	13		
	14 Social security benefits: Taxable amount	14		
	15 Other income. Attach separate sheet(s) <span style="float: right;">Fill in if minus <input type="radio"/></span>	15	<input type="radio"/>	<input type="radio"/>
	<b>16 Add Lines 1 through 15 in each column.</b> <span style="float: right;">Fill in if minus <input type="radio"/></span>	<b>16</b>	<input type="radio"/>	<input type="radio"/>
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	23 Self-employed health insurance deduction	23		
	24 Penalty on early withdrawal of savings	24		
	25 Alimony paid	25		
	26 IRA deduction	26		
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	<b>30 Add Lines 17 through 29 in each column</b>	<b>30</b>		
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Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. If you have more than 7 dependents, list them on an attachment.

		COLUMN G (DEPENDENT #5)	COLUMN H (DEPENDENT #6)	COLUMN I (DEPENDENT #7)
Name (Last, First)				
Social Security Number (SSN)				
Date of Birth (MMDDYYYY)				
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary Dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business Income <span style="float: right;">Fill in if minus <input type="radio"/></span>	6	<input type="radio"/>	<input type="radio"/>
	7 Capital gain <span style="float: right;">Fill in if minus <input type="radio"/></span>	7	<input type="radio"/>	<input type="radio"/>
	8 Other gains <span style="float: right;">Fill in if minus <input type="radio"/></span>	8	<input type="radio"/>	<input type="radio"/>
	9 IRA distributions: Taxable amount	9		
	10 Pensions and annuities: Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. <span style="float: right;">Fill in if minus <input type="radio"/></span>	11	<input type="radio"/>	<input type="radio"/>
	12 Farm income <span style="float: right;">Fill in if minus <input type="radio"/></span>	12	<input type="radio"/>	<input type="radio"/>
	13 Unemployment compensation	13		
	14 Social security benefits: Taxable amount	14		
	15 Other income. Attach separate sheet(s) <span style="float: right;">Fill in if minus <input type="radio"/></span>	15	<input type="radio"/>	<input type="radio"/>
	<b>16 Add Lines 1 through 15 in each column.</b> <span style="float: right;">Fill in if minus <input type="radio"/></span>	<b>16</b>	<input type="radio"/>	<input type="radio"/>
ADJUSTMENTS	17 Educator expenses	17		
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	23 Self-employed health insurance deduction	23		
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	25 Alimony paid	25		
	26 IRA deduction	26		
	27 Student loan interest deduction	27		
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	29 Domestic production activities deduction	29		
	<b>30 Add Lines 17 through 29 in each column</b>	<b>30</b>		
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# COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

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 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 of the tax filing unit. The maximum credit amount is \$1000.

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 of the tax filing unit

\$25,000 - \$40,000

The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the

Federal AGI of your tax filing unit is:

Percentage -

\$0 - \$60,000

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 7, Section B, Schedule H). 1. \_\_\_\_\_
2. Enter property taxes paid in 2014 or 20% of rent paid in 2014. 2. \_\_\_\_\_
3. Multiply Line 1 by the applicable percentage (.03 or .04). 3. \_\_\_\_\_
4. Balance (Subtract Line 3 from Line 2). 4. \_\_\_\_\_
5. Property Tax Credit Limit. 5.                     \$1000.00
6. **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 9 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar. 6. \_\_\_\_\_

# Instructions for Schedule H

(Note: These instructions are for tax year 2014 only.)

## Homeowner and Renter Property Tax Credit

### Home Defined

The term “home” refers to houses, apartments, rooming houses, and condominiums.

### 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, 2014;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2014;
- The total 2014 federal adjusted gross income (AGI) of your “tax filing unit” was \$40,000 or less (\$60,000 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, 2014.

### Additional Information:

- Only one claimant per “tax filing unit” can claim the property tax credit and the claimant must have lived in the property during all of 2014, unless the claimant moved to a new address within the District of Columbia during 2014. (See instructions for “Line 2: Rent paid on property”).
- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2014.

### 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 one individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. Refer to the federal Forms 1040, 1040A or

1040EZ and use the Schedule H pages 2, 3 and 4 to determine the federal adjusted gross income of each person included in your tax filing unit. If any individual did not file a federal income tax return, enter amounts based on the federal instructions. Combine the federal adjusted gross incomes of all persons in the tax filing unit to determine the total federal adjusted gross income of the tax filing unit. If you are required to file a DC individual income tax return attach Schedule H to your D-40 return. If you are not required to file an individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return.

A tax filing unit can consist of the following combinations:

1. An individual, including a registered domestic partner, who files an individual income tax return using the single status, (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual tax return, or who would be claimed as dependents on an individual tax return if that claimant had income above the filing threshold to file an income tax return;
2. A married couple, whether filing jointly, separately on the same return, or who lived together and file separately on separate returns, who files (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual income tax return, or who would be claimed as dependents on an individual income tax return if that claimant had income above the filing threshold to file an income tax return;
3. Registered domestic partners filing jointly or separately on the same return, who file (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual income tax return, or who would be claimed as dependents on an individual income tax return if that claimant had income above the filing threshold to file an income tax return.

In the case of spouses or domestic partners who, during the entire calendar year for which this claim is filed, maintain separate homes, apartments, rooming houses or condominiums, each spouse or registered domestic partner is considered to be in a separate tax filing unit for the purpose of claiming the credit on each respective home that spouse or partner lived in and maintained. In such cases, if each claimant has income above the filing threshold, each spouse or registered domestic partner must file a separate income tax return to claim the credit for their respective tax filing unit. Any claimant below the filing threshold can file a Standalone Schedule H.

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.

There can be more than one tax filing unit in a home, apartment, rooming house or condominium.

#### When is Schedule H due?

The Schedule H is due by April 15, 2015.

#### 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. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

Office of Tax and Revenue  
PO Box 96145  
Washington, DC 20090-6145

#### Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

### Section A—Credit claim based on rent paid

#### Line 1 Total federal AGI of the tax filing unit

Report the federal AGI of every member of your tax filing unit including income subject to federal but not DC income tax. Use pages 2, 3 and 4 to determine the federal AGI of the tax filing unit. To help you complete the page, refer to the federal Forms 1040, 1040A or 1040EZ. **If the federal AGI of the tax filing unit is more than \$40,000, (\$60,000 if you are age 70 or older) do not claim the property tax credit, you are not eligible.**

On the Schedule H pages 2, 3 and 4, list the name, social security number, and date of birth of all persons whose income is included in the federal AGI of the tax filing unit.

#### Line 2 Rent paid on the property in 2014

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 2, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

#### Line 4 Rent supplements received in 2014 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is \$1,000 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

### Section B—Credit claim based on real property tax paid

#### Line 7 Total federal AGI of the tax filing unit

Report the federal AGI of every member of your tax filing unit including income subject to federal but not subject to DC income tax. Use pages 2, 3 and 4 to determine the federal AGI of the tax filing unit. To help you complete those pages, refer to the federal Forms 1040, 1040A or 1040EZ.

If the federal AGI of the tax filing unit is more than \$40,000, (\$60,000 for a claimant age 70 or older) do not claim the property tax credit.

#### Line 8 DC real property tax paid by you in 2014

Enter the amount of DC real property tax you paid on the property in 2014 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid. 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 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

