



HOMESTEAD DEDUCTION AND SENIOR CITIZEN OR DISABLED PROPERTY OWNER APPLICATION

Government of the District of Columbia
Office of Tax and Revenue
Real Property Tax Administration
941 North Capitol Street, NE
Washington, DC 20002
(202) 727-4TAX (Tel)
(202) 442-6690 (Fax)
Homestead@dc.gov (Email)

Owner(s): _____ Application Reconfirmation

Square	Suffix	Lot	Property Address

Email address (if available): _____

You may not receive a benefit under this application on more than one home. If you move to a new home, you cannot transfer a benefit from the old home to the new home. If you buy a new home, you may not use the previous owner's benefit; you must apply for the benefit for the **new** home.

PART I – HOMESTEAD DEDUCTION

To apply for the Homestead Deduction, you must: 1) be domiciled in the District of Columbia;* 2) answer all the questions in **PART I and PART II**; 3) sign and date the application in **PART IV**; and, 4) send this application with supporting documents (copy of DC Driver's license, DC voter registration card, DC Income tax, etc.) the Office of Tax and Revenue.

Note: The property cannot receive the Homestead Deduction if it is held in an irrevocable 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).

See page 3 IF: 1) Not a U.S. Citizen; 2) Member of Congress or Congressional Aide; or, 3) Active Duty Military Service Member.

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

If **YES**, provide the date you moved into the property: (mmddyyyy)**

2. Are you registered to vote in the District of Columbia? Yes No

If **NO**, where are you currently registered to vote? _____

3. Do you have a District of Columbia driver's license? Yes No

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

5. Do you file District of Columbia individual income tax returns? Yes No

6. 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.

7. 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).

PART II – Senior Citizen or Disabled Property Owner Tax Relief

To apply for the Senior Citizen or Disabled Property Owner Tax Relief, you must: 1) answer all the questions in this Part II; 2) qualify the property to receive the Homestead Deduction; 3) list the name(s) and social security number(s) of all wage earners living in the property; 4) **complete PART I, PART II, PART III and PART IV**; and 5) file this application with the Office of Tax and Revenue.

- 1. Are you 65 years or older? If **YES**, attach a copy of your driver’s license or District ID card. Yes No
- 2. Are you deemed to be permanently and totally disabled by the Social Security Administration (SSA) or do you receive disability payments? Yes No
If **YES**, attach a copy of the SSA certification or copies of federal, District or railroad disability payments.
- 3. Do you own 50% or more of the property? Yes No
- 4. Is the total 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
- 5. Provide your date of birth in the space provided:

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 (mmdyyyy)

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.

First Name	Last Name	MI	Social Security Number

PART III – List of the residential properties you own in the District of Columbia

Please list the Square, Suffix, Lot and Premise Address of the properties which you own other than the one you have listed on the first page of this form. If you own more than five properties, attach a sheet of paper with the same information for them as shown below.

- 1. Do you own other property 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"/>
				<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 and Senior Citizen or Disabled Property Owner Tax Relief.**

Last Name

First Name

MI

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Social Security Number***

Daytime Phone

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Signature: _____ Date: _____

Your Responsibility to Notify the Real Property Tax Administration: If your property no longer qualifies for the homestead Deduction or Senior Citizen or Disabled Property Owner Tax Relief, you must notify us in writing and within 30 days at the following address: Office of Tax and Revenue, Real property Tax Administration; 941 North Capitol Street, NE; Washington, DC 20002 – Attn: Homestead Deduction, Senior Citizen/Disabled Property Owner Tax Relief Cancellation. 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). **NOTE: This application and continued eligibility for these tax benefits are subject to periodic audit. Please keep all supporting documentation.**

***Please see below regarding "domicile."**

Generally, you must meet the following four criteria to make the District your domicile: (1) You must be living in the District; (2) You must intend to make your home in the District for an indefinite period of time; (3) You must intend to abandon your previous domicile; and (4) You must be physically present in the District at the time you intend to change your domicile to the District. Once you meet these four criteria, you should also do the following:

- Get a drivers' license from the District;
- Register your car(s) in the District;
- Register to vote in the District; and
- Pay District income taxes.

****Date you moved into the property is the date you moved permanently from your prior residence to the new homestead residence. It is NOT the Closing or Sale Date.**

*****Disclosure of your social security number is mandatory. The social security number will be used to verify taxpayer identity information and Homestead Deduction information.**

IF YOU ARE NOT A U.S. CITIZEN, you must possess a valid Permanent Resident Alien Card or proof that your card has been approved. Proof of asylum is also accepted. Temporary visas and work visas do not qualify. To apply by mail, you must submit a legible copy of the front and back of your Permanent Resident Alien Card.

G-4 visa holder, although not granted permanent residency, may nevertheless be able to legally form the intent to be domiciled in the District of Columbia but only if: such person has worked long enough at the international organization that he or she is eligible to retire; such person can convert his or her visa to permanent resident status by right; and, such person is not required to leave the United States after separation from his or her employer.

IF YOU ARE A MEMBER OF CONGRESS OR CONGRESSIONAL AIDE

A Member of Congress is generally not considered a District domiciliary. A Congressional aide that 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. Non-domiciliary cannot apply for Homestead Deduction and Senior Citizen or Disabled Property Owner Tax Relief.

IF ACTIVE DUTY MILITARY SERVICE MEMBERS

How do active duty members go about changing their domicile?

Fill out a DD Form 2058, State of Legal Residence Certificate, and submit it to your local military Finance Office to indicate the District as your domicile. You should also register to vote in the District, obtain a District driver's license, and register your car in the District.

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



New arrival to the District of Columbia

If you are not registered to vote in the District of Columbia and/or obtained a District driver's license, in order to preliminarily qualify, check "Yes" in the applicable boxes and write "pending" in the margin to the right, and you must within 30 days from settlement: register to vote in the District or at least cancel any voter registration in any other jurisdiction; obtain a District driver's license (if applicable); register your car in the District (if applicable); and, file with your employer a new District Form D-4, Employee Withholding Allowance Certificate, which indicates the District as the jurisdiction to which income taxes withholding will be paid (if applicable).

Instructions

The Homestead and Senior Citizen or Disabled Property Owner Application

If a properly completed and approved application is filed from October 1 to March 31, the property will receive these tax relief benefits for the entire tax year (and for all tax years in the future). If a properly completed and approved application is filed from April 1 to September 30, the property will receive one-half of the benefit reflected on the second-half tax bill (and full deductions for all tax years in the future). **Homestead Deduction and Senior Citizen or Disabled Property Owner Tax Relief apply beginning with the period when the application is filed; you cannot obtain such tax relief benefits retroactively, even if you lived in the property.**

If you enter these programs but at a future date no longer meet the eligibility requirements, you must notify us in writing and within 30 days at the following address: Office of Tax and Revenue, Real Property Tax Administration, 941 North Capitol Street, NE, Washington, DC 20002 – Attn: Homestead Deduction, Senior Citizen/Disabled Property Owner Tax Relief Cancellation. 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). **This application and continued eligibility for these tax benefits are subject to periodic audit. Please keep all supporting documentation.**