

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



**Why is the audit being conducted?**

We are required by our auditors to reconfirm the validity of ALL properties receiving the homestead deduction within a 3 to 5 year period. The audit will be used to verify a property owner's principal place of residence and domicile.

**What does “domicile” mean?**

The place where an individual has his or her true permanent home or habitation, without any fixed or definite intent of abandoning it now or in the future, and to which the individual has the present intention of returning.

**How was the selection of properties for audit made?**

It was a random selection of 7 percent of properties from each ward within the District for a total of 7,000. In addition, where our review disclosed that multiple properties were listed in the same property owner's name, reconfirmation letters were mailed to each address.

**Why does OTR ask for the supporting documents such as DC voter registration, DC driver's license and DC income tax return?**

For audit purposes and to prevent fraud, the Homestead Audit Unit is required to request and retain a copy of all supporting documentation that proves domicile. Factors in establishing domicile include the location of the individual's principal place of residence and where that individual votes or is registered to vote. For example, a property owner may file his/her taxes in the District and have a District driver's license; however, he/she may be registered to vote elsewhere. The property owner may not have met the domicile requirements and may not qualify for the homestead deduction.

**Why does OTR ask for other documentation to prove “domicile” in the District?**

There are residents who may not have a driver's license and may only be receiving non-taxable income; therefore, we cannot require, in every case, copies of a driver's license or an income tax return. For those who do not drive or file income tax returns, we will accept copies of a social security card, non-driver's ID, social security payment letter, and utility bills.

**My husband and I are joint owners of our house. Do we both have to send in copies of our driver's licenses, voter's registration cards and car registrations etc. or is his or hers enough for both of us?**

You and your husband are considered one household. We only need information from one of the owners of the property.

**I have seen that many of my neighbors have received this notice. I have not received this. Who would I need to contact to verify I do or do not need to file – re-file for the homestead deduction?**

You may contact our customer service specialists at (202) 727-4TAX (4829) or email [homestead@dc.gov](mailto:homestead@dc.gov) to verify whether your property is in this audit or reconfirmation cycle.

**Why is my social security number needed in the homestead deduction application?**

Disclosure of your social security number is mandatory. The social security number will be used to verify taxpayer identity information and homestead deduction information.

**Do I have to submit all pages of the tax return?**

No. You may submit the first page and signature page of your current year individual income tax return.

**Can I “black out” my income on my DC income tax return?**

If you are not applying for the Senior Citizen or Disabled Owner Tax Relief, then you can “black out” the income on the DC income tax return.

Under DC Code § 47-863, a taxpayer who: 1) is 65 and over; 2) owns 50 percent or more of his or her residence; 3) makes less than \$100,000 in Federal adjusted gross income; and, 4) is domiciled in DC may receive the Senior Citizen or Disabled Owner Tax Relief. This relief provides the taxpayer with a 50 percent discount on his or her real property taxes.

**We no longer vote in the District, and we vote in another jurisdiction where we have a second home. Do we qualify?**

In order to qualify for the homestead deduction, a taxpayer must be domiciled in the District. By voting in another jurisdiction, you are signaling that the District may no longer be where you are domiciled. Therefore, you may no longer qualify for the homestead deduction.

**I don't know where my voter registration card is located? Where can I get a copy of my voter registration card?**

You may call the Board of Elections and Ethics (BOEE) or visit its Web site to request a new card. You may also register online and print the voter registration status page from the BOEE Web site and submit it with your response. Its contact information is below:

D.C. Board of Elections and Ethics  
Attn: e-Government Division  
441 4th Street, NW, Suite 250 North  
Washington, DC 20001  
Tel: (202) 727-2525  
<http://www.dcboee.org/>