

**APPLICATION FOR SENIOR CITIZEN OR PERMANENTLY
AND TOTALLY DISABLED RENTER'S PROPERTY TAX REFUND**
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 24777 (11-2019)



2019

Name (If joint, use first name and initials of both)		Applicant's Social Security Number
Mailing Address (Did you live at this address for all 12 months) (Yes) (No)		Spouse's Social Security Number
City, State, ZIP Code		Applicant's Date of Birth
Landlord's Name		Daytime Telephone Number
Telephone Number	Must be postmarked by May 31, 2020 Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599 Phone: 701.328.3127 Fax: 701.328.3048	

Certification of Rent Paid in 2019

1. Amount of annual rent *paid personally by applicant* for 2019 _____
2. Estimated cost of the following items (*paid by the landlord*)
 - a. heat (*line 1 x .14*) _____
 - b. water and garbage (*line 1 x .02*) _____
 - c. lights (*line 1 x .06*) _____
 - d. furniture and appliances (*see instructions*) _____
 - e. **Total (add lines a, b, c and d)** _____
3. **Net rent paid** (*subtract line 2e from line 1*) _____

Total Income for Calendar Year 2019

4. Applicant's and spouse's income from Social Security benefits (*exclude Medicare*) _____
5. Applicant's and spouse's income from salary and wages _____
6. Applicant's and spouse's income from interest _____
7. Applicant's and spouse's income from other sources (*S.S.I., net rental income, net income from business, capital gains, unemployment compensation, etc.*) _____
8. Dependent's income from all sources _____
9. **Total income from all sources** (*add lines 4, 5, 6, 7 and 8*) _____
10. Deductible medical expenses (*see instructions*) _____
11. **Total income less medical expenses** (*subtract line 10 from line 9*) _____

If the amount on line 11 exceeds \$42,000, you are not eligible for the credit.

Refund Computation

If you want the Office of State Tax Commissioner to compute your refund, do not complete this section

12. Enter 20 percent of net rent paid (*line 3 x .20*) _____
13. Enter 4 percent of total income less medical expenses (*line 11 x .04*) _____
14. Amount of renter's credit (*subtract line 13 from line 12*). If line 13 is larger than line 12, you are **not** eligible for the credit _____

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Applicant	Date
Signature of Preparer if other than Applicant	Date



Application For Senior Citizen Or Permanently And Totally Disabled Renter's Property Tax Refund For The Year 2019

Any person 65 years of age or older with an income of \$42,000 or less per year from all sources, including the income of any person dependent upon him or her, may qualify for a renter's property tax refund up to a maximum of \$400 annually.

Any person, regardless of age, who is permanently and totally disabled, with an income of \$42,000 or less per year, may also qualify for a renter's refund. *A physician's certificate or written determination of disability from the Social Security Administration must accompany only the first application.*

Instructions for Numbered Lines on Front of Application

Line 2: Estimate the cost of the utilities provided by the landlord by multiplying the rent paid (amount on line 1) by the following percentages: **14 percent for heat, 2 percent for water and garbage, and 6 percent for lights.** The amount to report for furniture and appliances ranges from approximately \$15 per month for used items in an efficiency apartment to \$100 per month for new items in a two bedroom apartment. ***Make no entry for furniture and appliances if only stove and refrigerator are furnished.*** If the applicant has an unfurnished apartment and pays for all the utilities, enter "none" on line 2e.

Lines 4-9: Income from all sources includes the income of a husband and wife, if they are living together, and any other person dependent upon the applicant. This income from all sources includes, but is not limited to, social security benefits, pensions, salaries, dividends, interest, net gains from the sale of property, net rental income, net profit from any business, including ranching and farming, and unemployment compensation. Life insurance death proceeds, Workers' Compensation, and Veterans' Disability are not included as income.

Line 10: Medical expenses actually paid during the year for applicant and spouse/dependent are deductible from income if not compensated by insurance or other payments. The following medical expenses are allowable:

- Total amount of health and hospital insurance premiums (exclude Medicare)
- Medicine and drugs (prescription only)
- Doctor and dentist
- Hospital costs
- Hearing aids, eyeglasses, dentures, liftchair, etc.
- Home nursing care costs
- Transportation costs for medical care: (miles x .58)

Confidentiality. Income and medical expenses contained in this application are confidential. However, they may be disclosed to the board of county commissioners and county auditor, as needed, to carry out their official duties.

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number on this form is required under N.D.C.C. §§ 57-01-15 and 57-02-08.1, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number may delay or prevent the processing of this form.