





## Section C Members of your household

List the income (the federal adjusted gross income) of each member of your household (attach a continuation sheet if necessary).

First name, middle initial, last name	Taxpayer identification number	Household federal adjusted gross income
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
Total Household Federal Adjusted Gross Income enter here and on Line 6		\$ 00

## Section D Household Income Limit Table<sup>1</sup>

Number of household members	Household income limit	Number of household members	Household income limit
1	\$45,150	5	\$70,950
2	\$51,600	6	\$77,400
3	\$58,050	7	\$83,850
4	\$64,500	8 or more	\$90,300

<sup>1</sup>Source: U.S. Department of HUD, "HUD Program Income Limits," available at [www.huduser.org](http://www.huduser.org).

### Refund Options:

Mark one refund choice: ☐ Direct deposit OR ☐ 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

## Lower Income Long-Term Homeowner Credit

### What is the Lower Income Long-Term Homeowner Credit?

This credit gives you a refund (if you have no outstanding DC government liabilities) from DC individual income tax for certain DC real property taxes imposed. Subtract the amount that equals 1.05 of the real property tax imposed for tax year 2020 from the real property tax imposed for tax year 2021. The difference is your potential refund.

### Who is eligible?

A person claiming the credit must own, and have had real property taxes imposed on, a DC residence in which he/she has lived as a principal residence for at least seven consecutive years immediately prior to the last day of the tax year. Do not file Schedule L if your household income is more than the limit shown in the Section D Household Income table for the number of members of your household.

- Note: The credit is available only for real property or a unit in a cooperative housing association receiving the homestead deduction. There is only one credit allowed per household.
- If you are a member of or a shareholder in a housing cooperative which is receiving the homestead deduction for your unit fill in the "Yes" ovals on Lines 1 and 2, Section A. If your answer is "Yes" to Line 3 in Section A, contact your housing cooperative's manager to determine the correct entries for Section B, Lines 7 and 8 based on your portion of the real property tax imposed on the entire housing

cooperative property. Keep in your records any documentation given to you by your housing cooperative's manager.

### What is total household federal adjusted gross income?

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household and total it in Section C. Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with one or more persons, they are household members. If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's federal adjusted gross income as part of the total household income.

### When is Schedule L due?

- The 2021 Schedule L must be filed by December 31, 2022.

### How do you claim the credit?

- Complete the property owner's information and Sections A, B and C.
- Report the federal adjusted gross income of every member of your household.
- Mail this schedule to the Office of Tax and Revenue, 1101 4th Street, SW FL4, Washington, DC 20024.