



Government of the District of Columbia

Office of Tax and Revenue
Recorder of Deeds
%&%(H `GfYYtZGK
K Ugl]b[lcbz87 `&\$&(\$
Phone (202)727-5374

Square Suffix Lot

PART F - Grantee Notification

- Homestead/Senior Deduction:** Is the property being transferred described in Part B, going to be used as an owner occupied residential property by the new owner? Yes No
If this is a refinance is the owner presently enrolled in the Homestead exemption Program? Yes No
- Mixed Use Tax Class:** Will this property be mixed use property? Yes No
- Low Income Tax Abatement:** Low income home owners may qualify for a 5-year tax abatement. If you are a low income homeowner you must complete and attach a Low Income Tax Abatement Application. If qualified, the tax abatement will begin for the first tax year following the transfer.

PART G - Grantor(s) Information

Grantor Grantor
 Grantor Grantor
 Address Phone
 City State Zip

Grantor Tenancy Tenants in Common Joint Tenants Trustee
 Tenants by Entireties Sole

Grantor Social Security # or Fed. ID #

PART H - Grantee(s) Information

Grantee Grantee
 Grantee Grantee
 Address Phone
 City State Zip

Grantee Tenancy Tenants in Common Joint Tenants Trustee
 Tenants by Entireties Sole

Interest Acquired % Grantee Social Security # or Fed. ID #

PART I - Mailing Address for Grantee (If different from Part H)

Last Name First Name Middle Name
 Unit # Address
 City State Zip
 Phone

PART J - Consideration and Financing (complete all items; insert zero if no amount)

Cash \$ Other \$
 First Mortgage \$
 Second \$
 Assumed \$ 1. Construction Loan \$

2. Total Consideration \$
 3. If no consideration, use Assessed Value (see Assessment Roll) \$



**Government of the
District of Columbia**
Office of Tax
and Revenue
Recorder of Deeds
1101 4th Street, SW
Washington, DC 20024
Phone (202)727-5374

Square	Suffix	Lot

PART K: Computation of Tax

If the residential deed transfer is for a total consideration of less than \$400,000 use Lines 1, 2 and 3. All other deed transfers, security instruments and commercial transactions use Lines 4, 5 and 6.

1. Recordation Tax	1.1% of Line 2 or Line 3, Part J	\$
2. Transfer Tax	1.1% of Line 2 or Line 3, Part J	\$
3. Recordation Tax	1.1% of Line 1, Part J (Construction Loan)	\$
4. Recordation Tax	1.45% of Line 2 or Line 3, Part J	\$
5. Transfer Tax	1.45% of Line 2 or Line 3, Part J	\$
6. Recordation Tax	1.45% of Line 1, Part J (Construction Loan)	\$
7. Total of Lines 1, 2 and 3 or Lines 4, 5 and 6		\$

PART L: Affidavit (Part A to L)

I/We hereby swear or affirm under penalty of perjury that this return, including any accompanying schedules/documents/and statements, has been examined by me/us and to the best of my/our knowledge and belief, the statements and representations are correct and true. I/We hereby acknowledge that any false statement or misrepresentations I/We made on this return is punishable by criminal penalties under the laws of the District of Columbia.

<p style="text-align: center;">Grantor(s)</p> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <p style="text-align: center;">Typed Name</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p style="text-align: center;">Signature</p> <p>Date <input style="width: 100px;" type="text"/></p> <p>Subscribed to and sworn to before me by Grantor(s) this <input style="width: 50px;" type="text"/> day of <input style="width: 100px;" type="text"/>, 201 <input style="width: 20px;" type="text"/>.</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p style="text-align: center;">Notary Public</p> <p>My Commission Expires: <input style="width: 100px;" type="text"/> mm/dd/yyyy</p>	<p style="text-align: center;">Grantee(s)</p> <div style="border: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <p style="text-align: center;">Typed Name</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p style="text-align: center;">Signature</p> <p>Date <input style="width: 100px;" type="text"/></p> <p>Subscribed to and sworn to before me by Grantee(s) this <input style="width: 50px;" type="text"/> day of <input style="width: 100px;" type="text"/>, 201 <input style="width: 20px;" type="text"/>.</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p style="text-align: center;">Notary Public</p> <p>My Commission Expires: <input style="width: 100px;" type="text"/> mm/dd/yyyy</p>
---	---

**This information is subject to audit within three years of filing.
Please keep all supporting documentation.**



Check one: Initial Application Reconfirmation

This is a FILL-IN format. Please do not handwrite any data on this form other than your signature.

PART 1 - PERSONAL INFORMATION

Your social security number (SSN) Co-owner SSN Email address

Your first name M.I. Last name

Co-owner first name M.I. Last name

PART 2 - PROPERTY INFORMATION

Property address (number and street)

Square Suffix Lot Unit Number Quadrant Zip Code +4

PART 3 - HOMESTEAD DEDUCTION Applicants must complete Part 3.

- 1. Are you domiciled in the District of Columbia? Yes No - if no, you do not qualify
2. Do you own and occupy this residential property as your principal residence? Yes No - if no, you do not qualify
3. Provide the date you moved in to this residential property: mm-dd-yyyy
4. Do you own other real property in the District of Columbia or elsewhere? Yes, complete property information below

Square Suffix Lot City State Zip Code +4
Benefits received for this property: Homestead Senior Citizen Disabled Abatement Other

Square Suffix Lot City State Zip Code +4
Benefits received for this property: Homestead Senior Citizen Disabled Abatement Other

PART 4 - PROPERTY TAX RELIEF FOR SENIORS

At least one owner must be 65 or older with total household federal adjusted gross income less than \$125,000, and have at least 50% ownership of the property to qualify for the senior tax relief.

Your birth date (mm-dd-yyyy) Co-owner birth date (mm-dd-yyyy)

List the name and SSN of each adult resident living in this property other than the owner(s) or tenant(s):

First Name Last name Social Security Number
First Name Last name Social Security Number

PART 5 - PROPERTY TAX RELIEF FOR DISABLED

At least one owner must be permanently and totally disabled or receiving certain disability payments with total household federal adjusted gross income less than \$125,000 to qualify for disabled tax relief. Applicants must also complete Part 3 above.

- 1. Are you (or the co-owner) permanently and totally disabled or receiving government disability payments? Yes - please read below and attach requested documentation. Provide other residents' information in Part 4. Provide a copy of the disabled person's Social Security Administration Certification of Disability OR provide evidence of the SSI, SSD, Federal, DC, State, Local or railroad retirement disability payments.

PART 6 - AFFIDAVIT

Under the penalties of law, I declare that I have examined this application and its attachments, if any, and to the best of my knowledge, it is correct.

Your signature Date (mm-dd-yyy) Daytime phone

First name M.I. Last name

Incomplete applications will be returned for completion before any property tax benefit is granted. This application and continued eligibility for these property tax benefits are subject to periodic audit. Denial of this application or reconfirmation may be appealed. The appeal form is posted on the OTR website: www.taxpayerservicecenter.com

INSTRUCTIONS for FP-100

1. Provide all requested and applicable information on the form. Incomplete applications will be returned. If requested information is not applicable, leave blank. Use additional forms if necessary for additional properties in Part 3 or additional household residents in Part 4. Check if initial application or reconfirmation (new information).
 - **Parts 1 and 2 – Personal and Property Information:** must be completed by all applicants. SSN is the Social Security Number.
2. **Part 3 – Homestead Deduction:** questions 1 through 3 must be completed by all applicants. Question 4 should only be completed by applicants owning additional real property. If additional properties are located within the District, provide the square, suffix and lot, otherwise, provide the real property address.
3. **Part 4 – Property Tax Relief for Seniors:** must be completed by all applicants 65 or older seeking property tax relief. Only one owner need be 65 or older to qualify. Household resident information for persons other than owner(s) or tenant(s), if any, must be provided for Senior or Disabled property tax relief.
4. **Part 5 – Property Tax Relief for Disabled:** If totally and permanently disabled or receiving government disability payments, check the yes box and provide evidence of a disability as indicated. Only one owner need be disabled to qualify. Household resident information in Part 4 for persons other than owner(s) or tenant(s), if any, must be completed.
5. **Part 6 – Affidavit:** must be completed by all applicants. There are criminal penalties for knowingly providing false information on this application. In addition to the penalties for perjury, making a false statement is punishable by criminal penalties under the District of Columbia Official Code §§ 47-4106 and 22-2405.
6. Qualifying applicants may be eligible for both a homestead deduction and tax relief for either Senior or Disabled. There is no additional benefit for being Senior AND Disabled.
7. Send the completed application to the Office of Tax and Revenue at the address below.

Information about the Homestead Deduction and Property Tax Relief for Seniors or Disabled

- **Domicile:** To apply for the Homestead Deduction/Disabled/Senior Citizen Tax Relief, you must be domiciled in the District of Columbia and the property listed on this form must be your principle residence. To establish District domicile, the District must be your permanent home. Actions which you may take to establish domicile include obtaining a District driver's license/Identification, registering your vehicle in the District, and registering and actively voting in the District. You should also file District and Federal income tax returns from this residence.
- **Active Duty Military Service Members:** Submit Form DD 2058, State of Legal Residence Certificate, with your homestead application. Form DD 2058 must have been submitted to your local military Finance Office to indicate the District as your domicile.
- **Congress/Congressional Aide:** A member of Congress is generally not considered a District domiciliary. A Congressional aide who is a resident of the Member's home state and is not registered to vote in the District is not generally considered domiciled in the District.
- **Move-in Date:** This is the date you moved or will have moved permanently from your prior residence to the new homestead.
- **Multiple Homesteads:** Taxpayers may not receive the Homestead Deduction on more than one lot. If you move to a new home, you must notify the Homestead Unit of the Office of Tax and Revenue ("OTR") to cancel the homestead deduction of the former principal residence. The cancellation form is available on our Web site.
- **Non-U.S. Citizen/G-4 Visa:** Non-U.S. citizens are generally not eligible to be considered a District domiciliary unless they possess a valid Permanent Resident Alien Card. Proof of asylum is also acceptable. Temporary visas and work visas do not qualify. Please include a copy of the front and back of your Permanent Resident Alien Card. An applicant holding a G-4 visa may be considered a District domiciliary if he or she is eligible to convert his or her visa to permanent resident status by right, or if such person is not required to leave the United States after separation from his or her employer.
- **Social Security Number:** Disclosure of your social security number and those of members of your household (Part 4) is mandatory. The social security number will be used to verify taxpayer identity information and Homestead/Disabled/Senior Citizen eligibility.
- **Tax Abatement:** You must indicate in Part 3 whether you own a property that is receiving the 5-year low-income tax abatement.
- **Titled in Trust or Business Organization:** Property cannot receive the Homestead Deduction if it is held in an irrevocable trust (except a special needs trust) or if the record owner is a corporation, LLC or other business entity (except a partnership in which all partners occupy the property as their principal residence).
- **Approved Applications:** If an approved application is filed from October 1 to March 31, the property will receive these benefits for the entire tax year. If an approved application is filed from April 1 to September 30, the property will receive the benefit on the second-half tax bill. Homestead Deduction/Disabled/Senior Citizen Tax Relief begins with the period when the application is filed; you cannot obtain the benefits for prior periods, even if you otherwise qualified for them.
- **Cancellation:** If the property ceases to qualify for Homestead/Disabled/Senior Citizen benefits, you must provide written notification to OTR's Homestead Unit within 30 days of the change in eligibility. Loss of eligibility may result if the ownership changes or if the owner moves out of the property or loses District domicile. A notification form is available on OTR's website. 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).