

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**



SPECIAL NOTICE TO PROPERTY OWNERS

The District of Columbia has enacted a new Lower Income, Long-Term Homeowner Credit that may be taken as an individual income tax credit. If your 2003 real property taxes are more than 5% higher than your 2002 real property taxes, and you meet certain requirements, you may be able to take advantage of the new Lower Income, Long-Term Homeowner Credit.

To qualify for the credit:

- You must have owned and occupied the property as your principal residence for the last seven consecutive years;
- Your property must be receiving the homestead deduction;
- The total household income of all household members of your residence must not exceed the Household Income Limit Table listed in Section D on the Schedule L and
- You must file for the credit by December 31, 2004.

If you think you may qualify for the credit, please complete the enclosed Lower Income, Long-Term Homeowner Credit form, Schedule L and mail it to:

Office of Tax and Revenue
Post Office Box 7861
Washington DC 20044-7861

We anticipate that the internal program verification and processing changes that we have to make will be completed by July 31, 2004 and that the actual issuance of refund checks will begin by August 1, 2004.

Remember: You must complete Schedule L, sign and mail it by December 31, 2004 to claim the Lower Income, Long-Term Homeowner Credit for tax year 2003.

If you have questions or need help completing the form, you may visit our Customer Service Center at 941 North Capitol St NE or call to speak with a representative at (202) 727-4TAX (4829) between the hours of 8:15 a.m.- 4:30 p.m., Monday through Friday, except holidays.