

2019 Renters' Tax Credit Application Form RTC – Filing Deadline September 1, 2019

Apply online <https://taxcredits.sdat.maryland.gov/>

GENERAL INFORMATION ABOUT TAX CREDITS

The State of Maryland provides a direct check payment of up to \$1000.00 a year for renters who paid rent in the State of Maryland and who meet certain eligibility requirements. For more information, please visit our website at <https://dat.maryland.gov/Pages/Tax-Credit-Programs.aspx>

Requirements

A new application must be filed every year if you wish to be considered for a tax credit. Applicant must satisfy all five (5) legal requirements listed below before eligibility can be considered:

1. Applicant must have a bona fide leasehold interest in the property and be legally responsible for the rent; **and**
2. First time applicants, and those who have moved during the previous year, must submit a copy of their lease(s), rental agreement, cancelled checks, money order receipts, or other proof of rent paid. Other applicants must submit a copy upon request; **and**
3. The principal residence must be in Maryland and where the applicant resided for at least six (6) months in calendar year 2018; **and**
4. The dwelling may be any type of rented residence or a mobile home pad on which the residence rests, but it may not include any unit rented from a public housing authority or from an exempt organization; **and**
5. Applicant, spouse and/or co-tenant(s) must have a combined net worth of less than \$200,000 as of December 31, 2018.

Applicant may later be requested to submit additional information to verify what was reported on the application. This request may include a statement of living expenses when it appears that the applicant has reported insufficient means to pay the rent and other living expenses.

Chart 1 – Age 60 or Older OR 100% Disabled

If you are a renter age sixty (60) or older or one hundred percent (100%) disabled, use this chart to see if you should file an application to have the State determine your eligibility.

- Find your approximate 2018 total gross household income in Column A.
- If your monthly rent is more than the figure in Column B (across from your income), you may be eligible and are encouraged to apply.

Column A	Column B
\$1 – 10,000	\$117
20,000	423
25,000	576
33,000	800
39,000	1,000
43,000	1,100
46,000	1,200
49,000	1,300

53,000	1,400
56,000	1,500
59,000	1,600
62,000	1,700
66,000	1,800
69,000	1,900
73,000	2,000

Example: Applicant Mary Jones, age 67, lives alone, total income in 2018 was \$19,000 and paid \$550 per month in rent. She also paid all her own utilities. With an income close to \$20,000 and rent that is more than \$423 per month, Mary Jones should apply for the credit.

- ❖ The rent in Chart 1 assumes that you pay all your own utilities, separate from the monthly rent. If rent includes gas, electric or heat, you may need to have as much as an eighteen percent (18%) higher monthly rent to qualify for the credit.
- ❖ Trailer park residents are advised to submit an application and allow the State to determine eligibility.
- ❖ Chart 1 is only a guide, the exact amount of your total gross income and rent will be used to determine your eligibility.

Chart 2 – Under 60 Years of Age

If you are a renter under the age of sixty (60) who, during 2018 had at least one dependent under the age of eighteen (18) living with you **and** did not receive Federal or State housing subsidies or reside in public housing, **and** the combined income of all residents of your dwelling is below the following guidelines, you are encouraged to apply.

Persons in Household (Includes Applicant and Dependents)	2018 Gross Income Limit
2	\$16,895
3	19,515
4	25,094
5	29,714
6	33,618
7	38,173
8	42,684
9	50,681

If you qualify based upon the income limits above, the State will determine your eligibility using the formula comparing rent and gross income.

Example: George and Robin Smith, ages 34 and 33, have two dependents under the age of eighteen (18). Their total household income for 2018 was \$16,200 and paid \$500.00 per month in rent. They also paid all their own utilities. Since their income is below \$25,094 and there are four persons in the household (see Chart 2), the Smith's should apply for the credit.

Eligibility

In order to be eligible for a Renters' Tax Credit, you must meet one of the following eligibility requirements and all five legal requirements.

1. AGE SIXTY (60) OR OVER, **or** ONE HUNDRED PERCENT (100%) DISABLED
 - Have reached the age sixty (60), on or before December 31, 2018; **or**
 - Be one hundred percent (100%) totally and permanently disabled as of December 31, 2018, and submit proof of disability from the Social Security Administration, other federal retirement system, Federal Armed Services or the local City/County Health Officer; **or**
 - Be the surviving spouse of one who otherwise could have satisfied the age or disability requirement.
2. UNDER SIXTY (60) YEARS OF AGE
 - Had at least one dependent under the age of eighteen (18) living with you during 2018 **and** is listed on your Federal Income Tax Return (if filed), **and** you must attach a copy of their social card(s) and birth certificate(s) to this application; **and**
 - Did not receive Federal or State housing subsidies; **and**
 - Your 2018 total gross household income was below the limit listed in Chart 2.

Important Filing Deadlines

The deadline for filing an application is September 1, 2019. A properly completed application means that all questions are answered, the form is signed, copies of the entire federal income tax return, schedules and forms, necessary Social Security form (SSA-1099), Railroad Retirement Verification or rate letter are all included and applicant has provided responses to any subsequent inquiries made by the Department in a reasonable timeframe.

Privacy and State Data System Security Notice

The principal purpose for which this information is sought is to determine your eligibility for a tax credit. Failure to provide this information will result in a denial of your application. Some of the information requested would be considered a "Personal Record" as defined in State Government Article, § 10-624 consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Additionally, it is unlawful for any officer or employee of the state or any political subdivision to divulge any income particulars set forth in the application or any tax return filed except in accordance with judicial legislative order. However, this information is available to officers of the state, county or municipality in their official capacity and to taxing officials of any other state, or the federal government, as provided by statute.

If not filing online, mail the completed application and all required documentation to:

**Department of Assessments and Taxation
Renters' Tax Credit Program
P.O. Box 49006
Baltimore, MD 21297**

Maryland State Department of Assessments & Taxation
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INSTRUCTIONS FOR COMPLETING THE APPLICATION

Applicant Details

Field 1: Name - Enter the full legal name of applicant (last name, first name, middle initial). Applicant must have a bona fide leasehold interest in the property and be legally responsible for the rent.

Field 2: Social Security Number - Enter applicant's nine (9) digit social security number.

Field 3: Date of Birth - Month, Day and Year the applicant was born.

Field 4: Mailing Address - Enter the address the applicant would like mail sent to if it differs from the principal address.

Field 5: Current Marital Status - Mark which option best describes the applicant's current status: single; or provide the month and date for: married, separated, divorced (finalized) or widowed.

Field 6: Enter the full, legal name of Spouse and/or Residential Co-Tenant (last name, first name, middle initial). Spouse and/or Residential Co-Tenant must have a leasehold interest in the property. If more space is needed, enter information on a separate sheet of paper and attach to this application.

Field 7: Social Security Number - Enter Spouse and/or Residential Co-Tenant(s) nine (9) digit social security number.

Field 8: Date of Birth - Month, Day and Year the Spouse and/or Residential Co-Tenant(s) was born.

Field 9: Principal Address – Rental unit where the applicant regularly resides and is the location designated by the renter for the legal purpose of voting, obtaining a driver's license, filing income tax returns, and for which the tax credit is being applied.

Field 10: City, Town or Post Office - State the name of the city or town where the rental unit is located.

Field 11: County - Provide the two (2) letter abbreviation of the county where the rental unit is located.

County	Abbreviation
Allegany	AL
Anne Arundel	AA
Baltimore County	BL
Baltimore City	BC
Calvert	CV
Caroline	CL
Carroll	CR
Cecil	CC
Charles	CH
Dorchester	DR
Frederick	FR
Garrett	GR
Harford	HR
Howard	HW

Kent	KN
Montgomery	MG
Prince George's	PG
Queen Anne's	QA
St. Mary's	SM
Somerset	SS
Talbot	TB
Washington	WH
Wicomico	WC
Worcester	WR

Field 12: Zip Code - List the postal code in which the rental unit is located.

Field 13: Address from Previous Year – Enter address including house number, apartment number, street name or rural route, (No P.O. Box), of the place the applicant resided in the previous year.

Field 14: City, Town or Post Office - State the name of the city or town where the rental unit the applicant lived in the previous year is located.

Field 15: County - Provide the two (2) letter abbreviation of the county where the rental unit the applicant lived in the previous year is located. See Field 11.

Field 16: Zip Code - List the postal code in which the rental unit the applicant lived in the previous year is located.

Field 17: Applicant Status – Mark whether the applicant is: Age Sixty (60) or Over as of December 31st of the year for which a credit is sought, Totally Disabled, Surviving Spouse, or Under Age Sixty (60) with Dependent Children. If applicant is totally disabled, please provide proof of disability. If applicant is the surviving spouse of a person who would have met the age requirement, include a copy of his/her death certificate. If applicant's spouse was disabled, include a copy of their death certificate and proof of disability. If applicant is under age sixty (60) with dependent children, include a copy of their social security card(s) and birth certificate(s).

Field 18: Did you reside in public housing in the previous year? – Mark 'No' or 'Yes'.

Field 19: Do you receive any rental assistance/subsidy? – Mark 'No' or 'Yes'. If 'Yes', state whom the assistance or subsidy is from.

Field 20: Do you own any real estate in the State of Maryland or elsewhere? – Mark 'No' or 'Yes'.

Field 21: Do you rent from a person related to you, including In-Laws? - Mark 'No' or 'Yes'. If 'Yes', state name and relationship to applicant.

Field 22: Did you file a Federal Income Tax Return last year? – Mark 'No' or 'Yes'. If 'Yes', and/or married and filed separately, include a photocopy of the completed federal tax return(s), including all accompanying schedules and other forms, when submitting this application.

Rental Information

Field 23: Enter the amount of rent applicant actually paid each month in the State of Maryland from January 1 through December 31, 2018, and do not include subsidies paid on their behalf such as HUD/Section 8 payments. Do not include monthly fees for any services such as meals, pet fees, garage charges, late charges, security deposits, etc. If applicant lives in a home in a trailer park, report only the rent paid for the trailer pad or lot.

Field 24: Mark which utilities and/or services were included in the monthly rent from the previous year. If none, mark 'None'. If not listed, mark 'Other' and write in service.

Field 25: Enter the name and address of the Management Company or person to whom the applicant paid rent for at least six (6) months of the previous year.

Field 26: Enter the name and address of the current Management Company or person to whom the applicant is now paying rent.

Household Members

Field 27: If there are household members over eighteen (18) years of age who are not a spouse or co-tenant and who cannot be claimed as applicant's dependent for IRS purposes, mark 'Yes', and complete Fields 28a-28d.

Fields 28a. – 28d.: Applicant must provide the name(s) (last, first and middle initial), date(s) of birth (month, day and year), and social security number of all persons living at the property who are over eighteen (18) years of age and not claimed as a dependent for IRS purposes, and are not co-tenants(s) of the property. The applicant must also provide the household member's gross income from last year. If additional household members, write responses to these fields on a separate sheet of paper and attach to this application.

Wages & Income

Field 29: Wages & Income - All resident co-tenants, including the applicant and spouse, must report their gross income. Income from all sources must be reported, including taxable and non-taxable income. Income for this application is not limited to the definition of gross income for federal or state income tax filing purposes. Social security benefits, worker's compensation, deferred compensation, etc., must be reported. The full amount of an inheritance is income. All gifts in excess of \$300 and expenses paid on applicant's behalf by others must be reported as income. Losses from business, rental or other endeavors may not be used to reduce the amount of gross income reported. Any household occupant not being claimed as a dependent and who is not paying reasonable fixed charges, such as room and board, must report their total gross income(s) from the previous year.

Applicant must submit a copy of all requested documents.

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APPLICANT DETAILS

1. Name: Last, First, Middle Initial		2. Social Security Number		3. Date of Birth	
4. Mailing Address (If different from Principal Address and provide an explanation on a separate sheet of paper and attach it to this application.)			5. Current Marital Status:		
			<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed If Married, Separated, Divorced or Widowed, please include Month and Year: _____ (MM/YYYY)		
6. Name of Spouse or Residential Co-Tenant: Last, First, Middle Initial		7. Social Security Number		8. Date of Birth	
9. Principal Address (Include Apartment Number – No P.O. Box)		10. City, Town or Post Office		11. County	12. Zip Code
13. Address from Previous Year (Include Apartment Number – No P.O. Box)		14. City, Town or Post Office		15. County	16. Zip Code
17. Applicant Status: <input type="checkbox"/> Age Sixty (60) or Over <input type="checkbox"/> Totally Disabled (Submit Proof) <input type="checkbox"/> Surviving Spouse <input type="checkbox"/> Under Age Sixty (60) with Dependent(s)					
18. Did you reside in public housing in the previous year? <input type="checkbox"/> No <input type="checkbox"/> Yes					
19. Do you receive any rental assistance/subsidy? <input type="checkbox"/> No <input type="checkbox"/> Yes – From whom _____					
20. Do you own any real estate in the State of Maryland or elsewhere? <input type="checkbox"/> No <input type="checkbox"/> Yes					
21. Do you rent from a person related to you, including In-Laws? <input type="checkbox"/> No <input type="checkbox"/> Yes – Name and relationship _____					
22. Did you file a Federal Income Tax Return last year? <input type="checkbox"/> No <input type="checkbox"/> Yes – See Instructions for Field 22					

RENTAL INFORMATION

23. Enter the amount of rent applicant paid each month in 2018:						
\$ _____ January	\$ _____ February	\$ _____ March	\$ _____ April	\$ _____ May	\$ _____ June	TOTAL RENT PAID 2018:
\$ _____ July	\$ _____ August	\$ _____ September	\$ _____ October	\$ _____ November	\$ _____ December	\$ _____
24. Mark which utilities and/or services were included in the monthly rent:						
Utilities: <input type="checkbox"/> None <input type="checkbox"/> Electric (other than for heat) <input type="checkbox"/> Heat <input type="checkbox"/> Gas (other than for heat)						
Services: <input type="checkbox"/> None <input type="checkbox"/> Meals <input type="checkbox"/> Pet Fee <input type="checkbox"/> Housecleaning <input type="checkbox"/> Parking Garage Fee <input type="checkbox"/> Other _____						
25. Management Company or person (Landlord) to whom the applicant paid rent for at least six months in 2018.						
Name: _____			Address: _____			
26. Current Management Company or person (Landlord) to whom the applicant is now paying rent:						
Name: _____			Address: _____			

HOUSEHOLD MEMBERS

27. Are there any household members over eighteen (18) years of age who are not a spouse or co-tenant and who cannot be claimed as applicant's dependent for IRS purposes? If more than one household member, see Instructions for Field 28. <input type="checkbox"/> No - Move to Field 29. <input type="checkbox"/> Yes - Complete Fields 28a. – 28d.			
28a. Household Member Name: Last, First, Middle Initial	28b. Date of Birth	28c. Social Security Number	28d. Gross Income Last Year: \$ _____

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2018 WAGES & INCOME

29. All accompanying schedules and documents MUST be submitted with this application. DO NOT SEND ORIGINALS.	Applicant	Spouse/Resident Co-Tenant	Household Member(s)	Office Use Only
Wages, Salary, Tips, Bonuses, Commissions, Fees	\$	\$	\$	\$
Interest (Includes both taxable and non-taxable)	\$	\$	\$	\$
Dividends (Includes both taxable and non-taxable)	\$	\$	\$	\$
Capital Gains (Includes non-taxed gains)	\$	\$	\$	\$
Rental Income (Net)	\$	\$	\$	\$
Business Income (Net)	\$	\$	\$	\$
Room & Board paid to you by a nondependent household member	\$	\$	\$	\$
Unemployment Insurance	\$	\$	\$	\$
Workers' Compensation	\$	\$	\$	\$
Alimony and/or Spousal Support	\$	\$	\$	\$
Public Assistance Grants (Attach copy of AIMS)	\$	\$	\$	\$
Social Security (Attach copy of 2018 Form SSA-1099)	\$	\$	\$	\$
S.S.I Benefits for 2018 (Attach Proof)	\$	\$	\$	\$
Railroad Retirement (Attach copy of 2018 Verification or Rate letter)	\$	\$	\$	\$
Other Federal Pensions (Not including VA Benefits) per year	\$	\$	\$	\$
Veterans Benefits per year	\$	\$	\$	\$
Pensions (If a rollover, attach proof)	\$	\$	\$	\$
Annuities (If a rollover, attach proof)	\$	\$	\$	\$
IRAs (If a rollover, attach proof)	\$	\$	\$	\$
Deferred Compensation (Attach W-2 Statement)	\$	\$	\$	\$
Gifts over \$300.00	\$	\$	\$	\$
Expenses Paid by Others	\$	\$	\$	\$
Inheritances	\$	\$	\$	\$
All other monies received last year not reported above	\$	\$	\$	\$
TOTAL HOUSEHOLD INCOME FOR LAST YEAR	\$	\$	\$	\$

CERTIFICATION

I declare under the penalties of perjury, pursuant to Sec. 1-201 of the Maryland Tax-Property Code Ann., that this application (including any accompanying forms and statements) has been examined by me and the information contained herein, to the best of my knowledge and belief, is true, correct and complete, that I have reported all monies received, and that my net worth is less than \$200,000. Further, I hereby authorize the Social Security Administration, Comptroller of the Treasury, Internal Revenue Service, the Income Maintenance Administration, Unemployment Insurance, the State Department of Human Resources, and Credit Bureaus to release to the Department of Assessments and Taxation any and all information concerning the income or benefits received. I further authorize any landlord listed on this application to provide information about my rental agreement and occupants of the rental unit. I understand the Department may request at a later date additional information to verify the amount of income reported on the form, and that independent verifications of the information reported may be made.

Applicant's Signature		Date
Applicant's Email Address		Applicant's Daytime Telephone Number ()
Spouse's or Resident Co-Tenant's Signature		Date
Name of Preparer	Date	Preparer's Daytime Telephone Number ()
Signature of Preparer		<input type="checkbox"/> Preparer's Disclosure: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.
RETURN TO: Department of Assessments and Taxation Renters' Tax Credit Program P.O. Box 49006 Baltimore, Maryland 21297		FOR IMMEDIATE INFORMATION: Email: sdat.taxcreditapp@Maryland.gov Telephone: Baltimore Area 410.767.4433 Toll Free 1.800.944.7403