



Government of the District of Columbia

Office of Tax and Revenue
Recorder of Deeds
515 D Street, NW
Washington, DC 20001
Phone (202)727-5374

Clear all fields

Real Property Recordation and Transfer Tax Form FP 7/C

PART A - Type of Instrument

Deed Tax Deed Deed of Trust Trustee Deed
 Easement Modification Lease Other

PART B - Property Description/Data/Property Being Conveyed

Square Suffix Lot Square Suffix Lot

If more than one lot, list Square/Suffix/Lots below or attach addendum:

Square and/or Parcel Lot(s)

Property Address Unit No.
Street Number Street Name Quadrant

Property Use Residential Commercial Condominium Apartment
In addition to the use above, is this property being rented? Yes No

Interest Transferred Fee Leasehold Leasehold Improvement
 Easement Other

Interest Conveyed % Does this transfer include Condo Parking? Yes No

If YES, what is the parking account?
Square Suffix Lot

Sale Type Single/Parcel Improved - Arms Length
 Single/Parcel Vacant - Arms Length
 Multiple Parcels Arms Length Not Arms Length

Date of Deed Consideration \$ (Part J, Line #1)

Was personal property included in this transfer? Yes No

If YES, what type? Estimated Value \$

PART C - Instrument Submitted by or Contact Person

Name Firm

Address

City State Zip

PART D - Return Instrument To

Name Firm

Address Phone

City State Zip

PART E - Exemption Application

Recordation Tax Yes No

Reason for Recordation

Tax Exemption #

Transfer Tax Yes No

Reason for Transfer

Tax Exemption #



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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		\$ 0

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.

Grantor(s)

Typed Name

Signature

Date

Subscribed to and sworn to before me
by Grantor(s) this day of
, 200 .

Notary Public

My Commission Expires:
mm/dd/yyyy

Grantee(s)

Typed Name

Signature

Date

Subscribed to and sworn to before me
by Grantee(s) this day of
, 200 .

Notary Public

My Commission Expires:
mm/dd/yyyy

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



HOMESTEAD DEDUCTION, AND SENIOR CITIZEN OR DISABLED PROPERTY OWNER APPLICATION

Owner(s): _____ Application Reconfirmation

Square	Suffix	Lot	Property Address

You may not receive a benefit under this application on more than one home. If you move to a new home, you cannot transfer a benefit from the old home to the new home. If you buy a new home, you may not use the previous owner's benefit; you must apply for the benefit for the *new* home.

PART I – Homestead Deduction

To apply for the Homestead Deduction, you must: 1) be domiciled in the District of Columbia; 2) answer all the questions in *PART I*, 3) sign and date the application in *PART IV*, and, 4) file this application with the Office of Tax and Revenue.

Note: The property cannot receive the Homestead Deduction if it is held in an irrevocable trust or if the record owner is a corporation or business entity (except a partnership in which all partners occupy the property as their principal residence).

1. Do you own and occupy this residential property as your principal residence (i.e., permanent home)? Yes No
2. If YES, provide the date you moved into the property: _____ (MMDDYYYY)
3. Are you registered to vote in the District of Columbia? Yes No
 If NO, where are you currently registered to vote? _____
4. Do you have a District of Columbia driver's license? Yes No
5. Do you have a motor vehicle registered in the District of Columbia? Yes No
6. Do you file District of Columbia individual income tax returns? Yes No
7. If this is a condominium unit, do you own a parking space in the condominium?
 If YES, complete reverse side (Part III). Yes No
8. Do you own an additional lot abutting this property?
 If YES, complete reverse side (Part III). Yes No
9. Is the property recorded in the name of a revocable trust?
 If YES, attach documentation supporting that the trust is a revocable trust and that the residence remains the residence of the applicant/grantor Yes No
10. Is the property recorded in the name of a special needs trust?
 If YES, attach documentation supporting that the trust beneficiary who occupies the property is disabled (see also Part II, below). Yes No

PART II – Senior Citizen or Disabled Property Owner Tax Relief

To apply for the Senior Citizen or Disabled Property Owner Tax Relief, you must: 1) answer the questions in this Part; 2) qualify the property to receive the Homestead Deduction; 3) list the name(s) and social security number(s) of all wage earners living in the property; 4) *complete PART I, PART II, and PART IV*, and, 5) file this application with the Office of Tax and Revenue.

- 1. Are you 65 years or older? If YES, attach a copy of your driver's license or District ID card. Or, have you been determined to be permanently and totally disabled by the Social Security Administration (SSA) or do you receive disability payments? If YES, attach a copy of the SSA certification or copies of federal, District or railroad disability payments. Yes No
- 2. Do you own 50% or more of the property? Yes No
- 3. Is the total adjusted gross income of everyone living in the house (excluding tenants under a written lease) less than \$100,000 for the prior calendar year? Yes No
- 4. Provide your date of birth in the space provided: _____ (MMDDYYYY)

List the name and social security number of each person living in the home other than you and tenants. If more than three other people live in the home, attach a sheet of paper with the same information for them as shown below.

First Name	Last Name	MI	Social Security Number

PART III – Application for Abutting Lot(s)

To be eligible for the Class 1 Property tax rate and Senior Citizen or Disabled Property Owner Tax Relief, an abutting lot must have exactly the same ownership as the parent lot (the lot of the house or unit) and be: 1) immediately adjacent to the parent lot; or, 2) a parking space in the same condominium as the parent lot. List additional lot numbers for:

Parking Space(s): _____ Abutting Lot(s): _____

PART IV – Affidavit

The applicant who is an owner of record of the property or trust beneficiary must sign and date this application. **Making a false statement is punishable by criminal penalties under DC Official Code § § 47-4106 and 22-2405. If you fail to complete Part IV, you will not be eligible for the Homestead Deduction and Senior Citizen or Disabled Property Owner Tax Relief.**

Last Name _____ First Name _____ MI _____

Social Security Number _____ Daytime Phone _____

Signature: _____ Date: _____

Your Responsibility to Notify the Real Property Tax Administration: If your property no longer qualifies for the Homestead Deduction or Senior Citizen or Disabled Property Owner Tax Relief, you must notify us in writing and within 30 days at the following address: Office of Tax and Revenue, Real Property Tax Administration; 941 North Capitol Street, NE; Washington, DC 20002 - Attn: Homestead Deduction, Senior Citizen/Disabled Property Owner Tax Relief Cancellation. 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). **NOTE:** This application and continued eligibility for these tax benefits are subject to periodic audit. Please keep all supporting documentation.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



Instructions

- **The Tax Deferral for Low-Income and Low-Income Senior Property Owners Application, and**
- **The Homestead and Senior Citizen or Disabled Property Owner Application**

Effective October 1, 2005, there are two new tax relief programs available for property owners in the District of Columbia. The first, the Tax Deferral for Low-Income and Low-Income Senior Property Owners, provides a low-income property owner the opportunity to defer annual increases in real property taxes and provides senior citizens (65 years of age or older) the ability to defer the entire annual tax bill. The second real property tax relief program is a 50 percent tax credit for disabled District property owners.

Please note that there are several eligibility requirements that must be met for each of these programs and required documentation, which are noted on the application form. Also, please take note of the interest charges and repayment requirements for each deferral program.

If a properly completed and approved application is filed from October 1 to March 31, the property will receive these tax relief benefits for the entire tax year (and for all tax years in the future). If a properly completed and approved application is filed from April 1 to September 30, the property will receive one-half of the benefit reflected on the second-half tax bill (and full deductions for all tax years in the future).

NOTE: For real property tax year 2006 only, Tax Deferral for Low-Income and Low-Income Senior Property Owners applications filed by May 1, 2006, will receive the benefit for the first-half 2006 tax bill. Applications filed after this date will receive the benefit beginning with the second-half 2006 taxes.

If you enter these programs but, at a future date, no longer meet the eligibility requirements, you must notify us in writing and within 30 days at the following address: Office of Tax and Revenue, Real Property Tax Administration; 941 North Capitol Street, NE; Washington, DC 20002 -- Attn: Assessment Services Division - Tax Relief Cancellation. If you fail to provide written and timely notification as instructed, you may have to pay a penalty of 10 percent of the delinquent tax and 1.5 percent interest on such tax for each month that the property wrongfully received the benefit(s). **This application and continued eligibility for these tax benefits are subject to periodic audit. Please keep all supporting documentation.**