



State of Maryland
 Department of Assessments and Taxation
 www.dat.state.md.us

2009 MARYLAND RENTERS' TAX CREDIT

INSTRUCTIONS AND APPLICATION

Form RTC-60

➡ **Filing Deadline - September 1, 2009** ⬅

The State of Maryland provides a direct check payment of up to **\$750** a year for renters who paid rent in the State of Maryland and meet certain eligibility requirements.

- Renters age 60 and over or those 100% disabled as of December 31, 2008, see CHART 1 below.
- Renters under age 60, who have one or more dependents under the age of 18 living in their household and who do not receive Federal or State housing subsidies or reside in public housing, see CHART 1 & 2.

CHART 1 - AGE 60 OR OLDER OR 100% DISABLED.

If you are age 60 or older or 100% disabled, use this chart to see if you should file an application to have the State determine your eligibility.

1. Find your approximate 2008 total gross household income in Column A.
2. 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.

(A) 2008 Total Gross Income	(B) 2008 Monthly Rent	(A) 2008 Total Gross Income	(B) 2008 Monthly Rent	(A) 2008 Total Gross Income	(B) 2008 Monthly Rent
\$1 - 5,000	14	\$10,000	\$117	\$15,000	\$303
6,000	28	11,000	147	17,000	394
7,000	42	12,000	178	20,000	544
8,000	56	13,000	219	25,000	794
9,000	86	14,000	261	30,000	1,044

EXAMPLE: Mary Jones, age 67, had a \$9,964 income in 2008 and she paid \$245 per month rent. She also paid all her own utilities. With an income close to \$10,000 and rent that is more than \$117 per month, Mary Jones should apply for the credit.

CHART 2 - UNDER 60 YEARS OF AGE.

If you are a renter under the age of 60 who, during 2008 had at least one dependent under the age of 18 living with you AND you 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)	2008 Gross Income Limit	Persons in Household (Includes Applicant)	2008 Gross Income Limit	Persons in Household (Includes Applicant)	2008 Gross Income Limit
2	\$14,291	5	\$25,080	8	\$35,816
3	\$16,530	6	\$28,323	9	\$42,739
4	\$21,203	7	\$32,233		

Note: 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 18. The total household income for 2008 was \$16,200. In 2008 they paid \$500 per month rent and they paid all their own utilities. Since their income is below \$21,203 (see Chart 2 on this page), the Smiths should apply for the credit.

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

READ THIS IMPORTANT INFORMATION BEFORE COMPLETING THE APPLICATION

1. WHO CAN FILE?

AGE 60 OR OVER OR 100% DISABLED

In order to be eligible for a 2009 Renters' Tax Credit, the applicant must meet ONE of the following requirements.

- have reached age 60, on or before December 31, 2008 **OR**
- be 100% totally and permanently disabled as of December 31, 2008 and submit proof of disability from the Social Security Administration, other federal retirement system, the 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.

UNDER 60 YEARS OF AGE

In order to be eligible for a credit, an applicant must meet **ALL** of the following requirements:

- had at least one dependent under the age of 18 living with your during 2008 **AND**
- did not receive Federal or State housing subsidies in 2008 **AND**
- your 2008 total gross income was below the limit listed in Chart 2 on the first page of this form.

Applicant must provide a copy of the child's social security card and birth certificate.

If the applicant files a Federal return, the eligible dependent(s) must be listed on the Federal return in order to apply for this credit.

2. REQUIREMENTS FOR ALL APPLICANTS

Each of the following requirements must be met by every applicant:

- the applicant must have a bona fide leasehold interest in the property and be legally responsible for the rent;
 - first time applicants, and prior year applicants who moved in 2008 must submit a copy of their 2008 lease(s), rental agreement, cancelled checks, money order receipts, or other proof of rent paid. Other applicants must submit a copy upon request;
 - the dwelling must be the principal residence where the applicant resided for at least six months in Maryland in calendar year 2008,
 - 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;
 - the applicant, spouse and/or co-tenant must have a combined net worth of less than \$200,000 as of December 31, 2008.
- An individual 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.

3. SPECIFIC INSTRUCTIONS FOR CERTAIN LINE ITEMS

ITEM 14 - SURVIVING SPOUSE

If you are filing as the surviving spouse of a person who would have met the age requirement, include a copy of his/her death certificate. If your spouse was disabled, include a copy of their death certificate and proof of disability.

ITEM 19 - SOURCES OF INCOME

All nontaxable sources of income such as retirement benefits, also must be reported here. The tax credit is based upon "total income", regardless of its source or taxability. Public assistance, government grants, gifts in excess of \$300, expenses paid on your behalf by others, and all monies received to support yourself must be reported.

You must report room and board, household expenses, or the gross income of any other nondependent occupants. Co-tenants cannot pay room and board.

Applicants who receive Public Assistance must provide a copy of the 2008 AIMS Public Assistance letter showing dependents and benefits received.

ITEM 20 - RENT YOU PAID

List only that amount of rent you actually paid and do not include subsidies paid on your 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 you live in a home in a trailer park, report only the rent you paid for the trailer pad or lot.

ITEM 23- PERJURY OATH/SOCIAL SECURITY RELEASE

By signing the form, the applicant, spouse and/or co-tenant is attesting under the penalties of perjury as to the accuracy of the information reported and that the legal requirements for filing have been met. In addition, the signature also authorizes the listed government agencies, Credit Bureaus and the landlord to release information to the Department in order to verify the income or benefits received and rental terms reported by the applicant.



If you need further information or free assistance in completing this application form, please call 410-767-4433 in the Baltimore metropolitan area or 1-800-944-7403 (toll free) for those living elsewhere in Maryland.

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.

FILING DEADLINE IS SEPTEMBER 1, 2009

PLEASE COMPLETE OTHER SIDE OF APPLICATION FIRST 

17. List all household residents who lived with you in 2008. (If none, write NONE.) **You must answer this question.**

Name	Date of Birth	Social Security Number	Your Dependent? Yes or No	Relationship	2008 Income

If more space is needed, attach a separate list

18. Did or will you, and/or your spouse, file a Federal Income Tax Return for 2008? Yes No If yes, a copy of your return (and if married filing separately, a copy of your spouse's return) with all accompanying schedules must be submitted with this application.


19. AMOUNTS AND SOURCES OF INCOME IN 2008 PROOF OF ALL INCOME MUST BE ATTACHED (ATTACH COPIES - NOT ORIGINALS)	(1) APPLICANT	(2) SPOUSE/ CO-TENANT	(3) ALL OTHERS	OFFICE USE ONLY
Wages, Salary, Tips, Bonuses, Commissions, Fees.....				
Interest and Dividends (Includes both taxable and non-taxable).....				
Capital Gains (Includes non-taxed gains).....				
Rental Profits (Net) or Business Profits (Net) (Circle which).....				
Room & Board paid to you by a nondependent resident.....				
Unemployment Insurance; Workers' Compensation (Circle which).....				
Alimony; Support Money (Circle which).....				
Public Assistance (Attach AIMS) or other Government Grants (Circle which).....				
Social Security (Attach copy of 2008 Form SSA-1099) If none, enter "0".....				
S.S.I. Benefits for 2008 (Attach Proof).....				
Railroad Retirement (Attach copy of 2008 Verification or Rate letter).....				
Veteran's Benefits per year.....				
Other Pensions, Annuities, and IRAs per year (If a rollover, attach proof).....				
Gifts over \$300; Expenses Paid by Others; Inheritances (Circle which).....				
All Other Monies Received (Indicate Source).....				
TOTAL INCOME, CALENDAR YEAR 2008				

20. Enter the amount of rent you paid each month in Maryland from January 1 through December 31, 2008 Total Rent for 2008 _____
 Jan. _____ Feb. _____ March _____ April _____ May _____ June _____
 July _____ Aug. _____ Sept. _____ Oct. _____ Nov. _____ Dec. _____

21. Do you receive any rent subsidy? No Yes, from whom _____

22. Which utilities or services were included in the monthly rent: If none, check None.
 Utilities: Electric (other than for heat) Gas (other than for heat) Heat None
 Services: Meals Pet Fee Housecleaning/Medical Parking Garage Fee Other None

23. 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 listed 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 the 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 that 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 _____ Spouse's or Co-tenant's Signature

 Name of Preparer Other Than Applicant _____ Date _____ Telephone

Applications are processed in the order in which they are received if additional information is not required.

RETURN TO
 Department of Assessments and Taxation
 Renters' Tax Credit Program
 301 W. Preston Street
 9th Floor, Room 900
 Baltimore, Maryland 21201

FOR INFORMATION CALL



Baltimore Metropolitan Area
 410-767-4433
 All Other Areas
 1-800-944-7403

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION - FILING DEADLINE IS SEPTEMBER 1, 2009