



**APPLICATION FOR SENIOR CITIZENS OR
PERMANENTLY AND TOTALLY DISABLED
RENTER'S PROPERTY TAX REFUND**
OFFICE OF STATE TAX COMMISSIONER
SFN 24777 (11-2023)



2023

| | | |
|--|------------------|--|
| Name (If joint, use first name and initials of both) | | Applicant's Social Security Number |
| Mailing Address (Did you live at this address for all 12 months?) <input type="radio"/> Yes <input type="radio"/> No | | Spouse's Social Security Number |
| City, State, ZIP Code | | Applicant's Date of Birth |
| Physical Location of Property (Street Address, City, State, ZIP Code) | | Daytime Telephone Number |
| Landlord's Name | Telephone Number | Must be postmarked by May 31, 2024 Office of State Tax Commissioner 600 E Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599 Phone: 701-328-3127 Fax: 701-328-3048 |

Please make any necessary corrections on this form before submitting.

Certification of Rent Paid in 2023

1. Amount of annual rent paid personally by applicant for 2023 _____
2. Utilities or items included in rent (see instructions on back of application)
 - a. Heat (line 1 x .14) _____
 - b. Water and garbage (line 1 x .02) _____
 - c. Lights (line 1 x .06) _____
 - d. Furniture and appliances (see instructions on back) _____
 - e. **Total** (add lines a, b, c and d) _____
3. **Net rent paid** (subtract line 2e from line 1) _____

Total Income for Calendar Year 2023

4. Applicant's and spouse's income from Social Security benefits (exclude Medicare) _____
5. Applicant's and spouse's income from salary and wages _____
6. Applicant's and spouse's income from interest _____
7. Applicant's and spouse's income from other sources (S.S.I., net rental income, net income from business, capital gains, unemployment compensation, etc.) _____
8. Dependent's income from all sources _____
9. **Total income from all sources** (add lines 4, 5, 6, 7 and 8) _____
10. Deductible medical expenses (see instructions) _____
11. **Total income less medical expenses** (subtract line 10 from line 9) _____

If the amount on line 11 exceeds \$70,000, you are not eligible for the credit.

Refund Computation

If you want the Office of State Tax Commissioner to compute your refund, do not complete this section

12. Enter 20% of net rent paid (line 3 x .20) _____
13. Enter 4% of total income less medical expenses (line 11 x .04) _____
14. Amount of renter's credit (subtract line 13 from line 12). If line 13 is larger than line 12, you are **not** eligible for the credit _____

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

| | |
|---|------|
| Signature of Applicant | Date |
| Signature of Preparer if other than Applicant | Date |



Application For Senior Citizen Or Permanently And Totally Disabled Renter's Property Tax Refund For The Year 2023

Any person 65 years of age or older with an income of \$70,000 or less per year from all sources, including the income of any person dependent upon him or her, may qualify for a renter's property tax refund up to a maximum of \$400 annually.

Any person, regardless of age, who is permanently and totally disabled, with an income of \$70,000 or less per year, may also qualify for a renter's refund. A physician's certificate or written determination of disability from the Social Security Administration must accompany only the first application.

Instructions for Numbered Lines on Front of Application

Line 2: The cost of the utilities and items provided by the landlord are estimated by multiplying the rent paid in Line 1 by the following percentages:

2a: 14% for heat

2b: 2% for water and garbage

2c: 6% for lights

2d: Furniture and appliances range from approximately \$15 per month for used items in an efficiency apartment to \$100 per month for new items in a two bedroom apartment. Do not include an entry for additional furniture and appliances if only the stove and refrigerator are furnished.

2e: Total (add lines a, b, c, and d)

Lines 4-9: Income from all sources includes the income of a husband and wife, if they are living together, and any other person dependent upon the applicant. This income from all sources includes, but is not limited to, social security benefits, pensions, salaries, dividends, interest, net gains from the sale of property, net rental income, net profit from any business, including ranching and farming, and unemployment compensation. Life insurance death proceeds, Workers' Compensation, and Veterans' Disability are not included as income.

Line 10: Deductible medical expenses include unreimbursed payments for:

- Total amount of health and hospital insurance premiums (please exclude Medicare): _____
- Medicine and drugs (prescription medications only) _____
- Doctor and dentist _____
- Hospital costs _____
- Hearing aids, eyeglasses, dentures, lift chair, etc. _____
- Transportation costs for medical care (miles x \$0.65): _____

Confidentiality. Income and medical expenses contained in this application are confidential. However, they may be disclosed to the board of county commissioners and county auditor, as needed, to carry out their official duties.

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number on this form is required under N.D.C.C. §§ 57-01-15 and 57-02-08.1, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number may delay or prevent the processing of this form.