CITY AND COUNTY OF HONOLULU

REAL PROPERTY TAX CREDIT FOR HOMEOWNERS APPLICATION INSTRUCTIONS T-RPT100 TAX YEAR 2016-2017

The City & County of Honolulu offers a real property tax credit to property owners who meet certain eligibility requirements. If you qualify, you are entitled to a tax credit equal to the amount of taxes owed for the 2015-2016 tax year that exceed 3 or 4 % of the titleholders' income depending on age.

Please refer to the "***Real Property Tax Credit for Homeowners***" information brochure to obtain information about the program including the qualification requirements.

QUALIFICATION REQUIREMENTS

1. You must have a home exemption for the 2015-16 and 2016-17 tax years.
2. None of the titleholders can own other property anywhere.
3. The combined income of all titleholders cannot exceed $60,000. Use the chart below to determine the total income.

If you do not meet all 3 requirements, you do not qualify for the tax credit.

Source of Income	$ Income Titleholder A	$ Income Titleholder B	Trust Income (if any)
Wages, Salaries, Tips, Commissions, Alimony			
Interest, Dividends, State tax refund			
Business Profit/Loss			
2014 Capital Gain/Loss			
Pension, Annuities, IRA & Mutual Fund Distribution			
Soc. Sec., SSI, VA			
Unemployment			
Rental Income			
Partnership / Trust Income			
All other income			
TOTAL 2014 GROSS INCOME			

If the total income is greater than $60,000, STOP. You do not qualify for the credit

TAX CREDIT CALCULATION for 2016-17 (Estimate Only)

1. Enter total income for 2014	
2. Age 75 or over, multiply the amount in line 1 by 3%	
3. Under age 75, multiply the amount in line 1 by 4%.	
4. Enter the total amount of Real Property Tax for 2015-16 (see www.honolulupropertytax.com or call 768-3205 if unsure)	
5. Enter the amount from line 2 or 3	
6. Line 4 minus line 5 equals your tax credit. If line 5 is greater than line 4, there is no credit. **STOP. You do not qualify for credit**.	

If you meet the 3 qualification requirements listed above and qualify for credit above, **proceed to the next page**.

HOW TO APPLY FOR THE TAX CREDIT

- **All applicants must complete Application Form T-RPT 100 (page 3 and 4)**
  - Answer all questions on page 3.
  - All titleholders must sign and date page 4 of the application.

- **Applicants who <u>filed a Federal Tax Return</u> for 2014 must submit the following:**
  - Income and Documents Worksheet (page 5)
  - All Income Documents (page 5)
  - Tax Return Transcript from the Internal Revenue Service (page 6)

- **Applicants who <u>did not file</u> a Federal Tax Return for 2014 and are not required to do so must submit the following and sign one of the two statements on page 5:**
  - Income and Documents Worksheet (page 5)
  - All Income documents including all bank statements (page 5)

- **Special Assistance available to help you apply for the Real Property Tax Credit.**
  If you need assistance or wish to drop-off your application, please call to make an appointment at (808) 768-3205.

  The Tax Relief Section Office is located across the Alapai Transit Center at the Standard Financial Building, 715 South King Street Room 505, Honolulu, HI. 96813.

Note: In accordance with the Revised Ordinances of Honolulu, Section 6-11.1, the Tax Relief Office charges a fee for making copies of your records. The fee schedule is $.50 for the first copy, and $.25 for additional copies.

IMPORTANT

- Applications must be received or postmarked by September 30, 2015. Please mail completed applications and supporting documents to:

  CITY AND COUNTY OF HONOLULU
  TAX RELIEF SECTION
  Division of Treasury
  530 South King Street, Room 115
  Honolulu, HI 96813

- You must apply for the tax credit **<u>annually</u>**.

- **Any missing documents will delay the processing of your application and may result in disqualification. If you need assistance please call 768-3205.**

CONFIDENTIAL

City and County of Honolulu
Department of Budget and Fiscal Services
Division of Treasury, Tax Relief Section
530 South King Street, Room 115
Honolulu, HI 96813
Phone: (808) 768-3205

REAL PROPERTY TAX CREDIT FOR HOMEOWNERS

APPLICATION FORM T-RPT100
TAX YEAR 2016-2017

SECTION A

TAX MAP KEY ______________________________
Zone Section Plat Parcel Cpr

PROPERTY ADDRESS ______________________________

SECTION B

____
Last Name First Name Middle Name

____
Mailing Address: Street Number Street Name Unit No.

____
City State Zip Code Phone E-Mail Address

SECTION C

1, **Do you have a home exemption on this property now?**
_____ YES
_____ NO …If NO, **STOP**, You do not qualify for the credit.

* You must maintain a home exemption through the Tax Year 2016-2017.

2. **Do any of the owners on title own other property on Oahu, elsewhere in Hawaii, in another state or territory, or in a foreign country?**
_____ YES … If YES, **STOP**, You do not qualify for the credit.
_____ NO

3. **Do you expect the property to be sold or the owners on title to change before June 30, 2016?**
_____ YES _____ NO
Any sale of the property or ownership change must be reported within 30 days to the address above or the credit may be voided and a fine may be imposed.

4. **Is this property in a trust?** …………………………………………………………… YES _____ NO _____
If in a trust, was a separate State or Federal tax return filed for the trust……………….. YES _____ NO _____
If YES, you must submit copies of the trust's tax return.
   - **If you are not sure if property is in a trust, please call 768-3205 for assistance.**

APPLICATION FORM T-RPT 100

SECTION D

LIST NAMES AND INCOME OF ALL TITLEHOLDERS

Last Name	First Name	Middle Name	INCOME From Worksheet (page 5)
TOTAL COMBINED GROSS INCOME OF ALL OWNERS ON TITLE			$

SECTION E

Is the "TOTAL COMBINED INCOME OF ALL OWNERS ON TITLE" in Section D above greater than $60,000?

____ YES.......... STOP. You do not qualify for the credit.

____ NO

SECTION F: AFFIDAVIT AND CERTIFICATION

I (we) certify, under the penalty of law, that (1) the statements made in this claim and the accompanying documents are true, correct and complete to the best of my knowledge, (2) I (we) shall continue to qualify for a home exemption under ROH Section 8-10.4 throughout the tax year in which the credit is applied, (3) none of the titleholders owns any other real property anywhere during the applicable tax year and (4) none of the titleholders have violated ROH Section 8-13.5. If I (we) cease to qualify for the tax credit, I (we) must report the change(s) to the Director of Budget and Fiscal Services. I (we) understand that any misstatement of facts will be grounds for disqualification and penalties.

All owners on title must sign below.

Signature ____________ Date   Signature ____________ Date

Signature ____________ Date   Signature ____________ Date

SECTION G: CONTACT PERSON

If we have questions on your application and someone other than yourself should be contacted, please include the information below.

This hereby authorizes our office to contact the following person(s) other than yourself, regarding this application for Real Property Tax Credit for Homeowners, Tax Year 2016-2017.

Name ____________   Relationship to Owner ____________

Address ____________   Phone Number ____________ Email Address

REMINDER: THE DEADLINE TO FILE THIS APPLICATION IS SEPTEMBER 30, 2015.

City and County of Honolulu
Real Property Tax Credit for Homeowners

INCOME AND DOCUMENTS WORKSHEET

All Titleholders must complete this form (except spouses filing joint tax returns).

Last Name	First	Middle	Soc. Sec. No. (last 4 digits)	Date of Birth
Spouse's Last name (If joint return filed)	First	Middle	Soc. Sec. No. (last 4 digits)	Date of Birth

INSTRUCTIONS FOR COMPLETING WORKSHEET AND SUBMITTING INCOME DOCUMENTS

1. Use your 1040 and/or your income documents to complete the form below.
2. Enter the gross amount for each source of income that you had in 2014 into the Income Amount Column.
3. Make copies of income documents for all income that you entered and submit with your application.
4. Place a checkmark in the **Documents Attached** Column for all documents you are submitting.

Failure to submit documents in Column 3 for your incomes will result in disqualification of your application.

1 Source of Income	2 Income Amount	3 Documents you must submit for each income entered	Documents Attached ✓
Wages, Salaries, Tips, Commissions,		W-2 Wage and Tax Statement	
Interest including Tax Exempt Interest		1099 INT (over $10) & Schedule B (if filed)	
Dividends		1099 DIV & Schedule B (if filed)	
State Tax Refund		1099G	
Alimony		Alimony Income Statement	
Business Profit/Loss		Schedule C	
Capital Gains/Losses for 2014		Schedule D and Form 8949	
IRA Distribution		1099R	
Pensions and Annuities		1099R	
Veterans Disability Benefits		VA Statement	
Social Security/SSI Benefits		SSA1099	
Rents and Royalties		Schedule E	
Income from Partnerships, Estate, Trusts		Schedule E, Schedule K1	
Unemployment compensation, Jury Duty		1099G	
Farm Income		Schedule F	
Other Incomes: Gambling Winnings, Debt Write-off, etc.		W-2G (Gambling Winnings), 1099C (Debt Write-off), etc.	
TOTAL GROSS INCOME	$		

The combined gross income of all titleholders cannot exceed $60,000.

IMPORTANT: TAXPAYERS WHO FILED A 2014 FEDERAL TAX RETURN MUST SUBMIT AN IRS TAX RETURN TRANSCRIPT. (See page 6 for ordering information)

Failure to submit this transcript and all income documents will result in disqualification of your application

IF YOU DID NOT FILE A 2014 FEDERAL TAX RETURN YOU MUST SIGN ONE OF THESE STATEMENTS:

I (We) ______________________________ did not file a Federal or State Income Tax Return for tax year 2014.
I (We) ______________________________ only filed a State Income Tax Return for the 2014 tax year.

- **If you filed a State Tax Return**, you must submit a copy along with the documents from Column 3, or
- **If you did not file a State Tax Return**, you must submit all bank statements along with documents from Column 3 above.

HOW TO OBTAIN AN IRS TRANSCRIPT OF YOUR 2014 TAX RETURN

Transcripts are provided by the IRS at no charge

OPTION 1: REQUEST YOUR TRANSCRIPT BY PHONE (Receive it in 5 to 10 days)

Call 1-800-908-9946. You will get a recorded message. When you hear the messages listed below, press the number next to it or enter the information requested. ***Keep this script in front of you as you place your call.***

Step	When you hear the message below	Press or enter
1	To continue with English, press 1..........	Press 1
2	Please enter the Social Security number for which you are calling..........	Soc. Sec. No.
3	The Social Sec. No. you entered was ___ if this is correct, press 1 now..........	Press 1
4	To verify your address, please enter the number of your street address. Do not enter letters or fractions (If your street number has a dash "–" such as 45-2000, enter only the 45)..........	Street No.

Listen to the recorded information regarding transcript. Wait until you hear Step 5.

Step	When you hear the message below	Press or enter
5	**To receive a transcript of your tax return press 2**..........	Press 2
6	Please enter the year for which you would like information..........	2014
7	The year you entered is 2014, if this is correct press 1..........	Press 1
8	You have requested a transcript of your 2014 tax return, if this is correct press 1..........	Press 1
9	To end press 3..........	Press 3

OPTION 2: GET A TRANSCRIPT BY MAIL AT: www.irs.gov

You can order your tax return transcript at http://www.irs.gov and have it be mailed to your address on record. Visit http://www.irs.gov. Under **Tools**, click on **Get a Tax Transcript by Mail**. To have your transcript mailed to you, click on "**Get Transcript by MAIL**". **Note:** IRS will not mail transcripts to an address other than the one they have on file.

OPTION 3: REQUEST YOUR TRANSCRIPT FROM THE LOCAL IRS OFFICE

You must make an appointment before going to the IRS Office.

Call 808-566-2705 or go to Honolulu.appointment@irs.gov to make an appointment

Go to the IRS Taxpayer Assistance Center located in the Prince Kuhio Federal Building at 300 Ala Moana Blvd. (corner of Punchbowl & Ala Moana). The person filing the tax return must be present with proper ID. Third party may also pick up your transcript with form 4506T-EZ with proper ID. Office hours: Monday – Friday 8:30 – 4:30 p.m.

OPTION 4: REQUESTING YOUR TRANSCRIPT BY MAIL
You should receive your transcript in the mail in 3 to 4 weeks.

Step 1: Complete form 4506T-EZ on page 7.
Step 2: Fill in lines 1a to 4.
Step 3: Line 6 – enter **2014** if not already pre-printed.
Step 4: Sign and date form.

Step 5: Mail To **Internal Revenue Service**
RAIVS Team
Stop 37106
Fresno, CA 93888
559-456-7227

If you encounter problems in ordering your IRS Tax Return Transcript, please call the Tax Relief Office at (808) 768-3205

Form **4506T-EZ**
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service

Short Form Request for Individual Tax Return Transcript

► Request may not be processed if the form is incomplete or illegible.
► For more information about Form 4506T-EZ, visit *www.irs.gov/form4506tez*.

OMB No. 1545-2154

Tip. Use Form 4506T-EZ to order a 1040 series tax return transcript free of charge, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.

1b First social security number or individual taxpayer identification number on tax return

2a If a joint return, enter spouse's name shown on tax return.

2b Second social security number or individual taxpayer identification number if joint tax return

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5 If the transcript is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.

Third party name

Telephone number

Address (including apt., room, or suite no.), city, state, and ZIP code

Caution. If the tax transcript is being mailed to a third party, ensure that you have filled in line 6 before signing. Sign and date the form once you have filled in this line. Completing this step helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 **Year(s) requested.** Enter the year(s) of the return transcript you are requesting (for example, "2008"). Most requests will be processed within 10 business days.

2014

Note. *If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the return has not been filed, the IRS will notify you or the third party that it was unable to locate a return, or that a return was not filed, whichever is applicable.*

Caution. Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am the taxpayer whose name is shown on either line 1a or 2a. If the request applies to a joint return, either spouse must sign. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a

Sign Here

► Signature (see instructions) — Date

► Spouse's signature — Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 54185S Form **4506T-EZ** (Rev. 08-2014)

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 4506T-EZ, such as legislation enacted after it was published, go to *www.irs.gov/form4506tez*.

Caution. Do not sign this form unless all applicable lines have been completed.

Purpose of form. Individuals can use Form 4506T-EZ to request a tax return transcript for the current and the prior three years that includes most lines of the original tax return. The tax return transcript will not show payments, penalty assessments, or adjustments made to the originally filed return. You can also designate (on line 5) a third party (such as a mortgage company) to receive a transcript. Form 4506T-EZ cannot be used by taxpayers who file Form 1040 based on a tax year beginning in one calendar year and ending in the following year (fiscal tax year). Taxpayers using a fiscal tax year must file Form 4506-T, Request for Transcript of Tax Return, to request a return transcript.

Use Form 4506-T to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and record of account.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506T-EZ to the address below for the state you lived in when the return was filed.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888 559-456-7227
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 816-292-6102

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the address on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address.

Signature and date. Form 4506T-EZ must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506T-EZ within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.

Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506T-EZ exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. If you request a transcript, sections 6103 and 6109 require you to provide this information, including your SSN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506T-EZ will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form,** 9 min.; **Preparing the form,** 18 min.; and **Copying, assembling, and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506T-EZ simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.