

# CALIFORNIA

## FORM 9000H/9000R & INSTRUCTIONS



### Members of the Franchise Tax Board

Steve Westly, Chair  
John Chiang, Member  
Michael C. Genest, Member

You may qualify for Homeowner or Renter Assistance even though you are not required to file a state income tax return.

Be sure to peel off the label below and attach the label on the name and address area in Step 1 of your claim form. Failure to attach your label will delay processing of your claim.

## 2006 HOMEOWNER AND RENTER ASSISTANCE CLAIM BOOKLET

### *Are You Eligible?*

#### File a claim if:

You were **one** of the following on December 31, 2005:

- 62 years of age or older;
- Blind; or
- Disabled; **and**

You meet **all** of the following requirements:

- You paid \$50 or more rent per month in 2005, **or** you owned and lived in your own home on December 31, 2005;
- Your total household income for 2005 was \$40,811 or less; **and**
- You are a United States citizen, a designated alien, or qualified alien when you file your claim.

**Note:** Use this booklet to file your 2006 Homeowner or Renter Assistance claim. The qualifying period is calendar year 2005; therefore, provide information relating to the 2005 calendar year. Homeowners will also be providing information relating to their 2005/2006 property tax bill.

### Free Help

Free assistance is available between July 1 and October 16.

Franchise Tax Board field offices will no longer be able to fill out Homeowner or Renter Assistance claim forms. Volunteers are available to provide help. Call (800) 868-4171 or visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) to get the address of a Homeowner or Renter Assistance volunteer site near you.

If you need help completing the claim form in this booklet, please see page 2 and page 18.

#### Asistencia Gratuita en Español:

Asistencia gratuita bilingüe en Español se describe en la pagina 18 de este folleto.

#### Homeowner and Renter Assistance Translation

The Homeowner and Renter Assistance instructions are available in Spanish, Chinese, and Korean. To get a translated copy visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Estas instrucciones están disponibles en español en nuestro Web site en [www.ftb.ca.gov](http://www.ftb.ca.gov).

如果要下載<<房主和租客幫助指南>>中文版, 請瀏覽 [www.ftb.ca.gov](http://www.ftb.ca.gov).

이 설명들은 [www.ftb.ca.gov](http://www.ftb.ca.gov) 에서 한국어로 보실수 있습니다.

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STATE OF CALIFORNIA  
FRANCHISE TAX BOARD



# Homeowner and Renter Assistance

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## Free Assistance

A statewide volunteer assistance program provides free assistance between July 1 and October 16, 2006, for completing your claim form. For the Homeowner and Renter Assistance (HRA) volunteer site nearest you, call the Franchise Tax Board at (800) 868-4171 or call your local Senior Citizens Information and Referral Service. You may also view the Franchise Tax Board Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

If you need information to complete your claim form or to find out about your assistance check, call (800) 868-4171.

## The State Controller's Property Tax Postponement Program For Senior Citizens, Blind or Disabled Citizens

A program offered by the State Controller's Office offers lifetime postponement of property tax payments to help people stay in their homes.

It is estimated that 900,000 Californians are eligible for the Property Tax Postponement program, including many seniors, people with disabilities, people with limited incomes and others.

Claim forms are available from the State Controller's Office Website at [www.sco.ca.gov/col/taxinfo](http://www.sco.ca.gov/col/taxinfo)

For more information, contact:

STEVE WESTLY, CALIFORNIA STATE CONTROLLER  
PROPERTY TAX POSTPONEMENT  
PO BOX 942850  
SACRAMENTO, CALIFORNIA 94250-5872

Telephone Number (800) 952-5661

## Letters

If you need to write to us, send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942886  
SACRAMENTO CA 94286-0940

Include your social security number and your daytime and evening telephone numbers in your letter. We will respond to your letter within 15 weeks. In some cases, we may need to call you for additional information.

## Forms

You can download, view, and print claim forms and publications. Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

You may also order forms and publications by phone. See "Where To Get Claim Forms" on page 18 for instructions.

## What's New

### Total Household Income Limits Increase

The maximum total household income you could have had in 2005 and still be eligible to file for claim year 2006 is \$40,811. For details, see "Who is Eligible for Homeowner or Renter Assistance" on page 3.

**The Affidavit of Doctor for the Homeowner and Renter Assistance Program is obsolete.**


## Homeowner and Renter Assistance Filing Period

The filing period for Homeowner and Renter Assistance claims is July 1 - October 16, 2006. Filing after October 16th may cause a delay in the payment of your claim.

## Commonly Asked Questions

### Where Do I Call For Help? (800) 868-4171

Information about the Homeowner and Renter Assistance Program is available 24 hours a day, 7 days a week by calling our Toll-Free Phone Service at (800) 868-4171. Refer to page 18 of this booklet for the list of codes for commonly asked questions. Enter the three-digit code when instructed. Have a pencil and paper ready to take notes.

In addition, you will see a phone symbol  in the margin next to some paragraphs in this instruction booklet. The number below the phone symbol is the code for recorded information on that topic.



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### What is Renter Assistance and What is the Maximum Amount of Assistance Allowed?

Renter assistance is a once-a-year payment to qualified individuals from the State of California based on part of the property taxes that you pay indirectly when you pay rent. The maximum renter assistance payment allowed is \$347.50.

### Is Renter Assistance Different from the Nonrefundable Renter's Credit?

Yes, renter assistance is different from the nonrefundable renter's credit claimed on your state income tax return.



TO QUALIFY YOU MUST BE	62 years of age or older; (See STEP 3, line 3A)	or, Blind; (See STEP 3, line 3B)	or, Disabled; (See STEP 3, line 3C)
RENTER (See STEP 4)	<b>You must also meet all of the following:</b> You must have lived in a qualified rented residence in California, subject to property tax and paid \$50 or more per month for rent during 2005; <b>or</b>		
HOMEOWNER (See STEP 4)	Owned and lived in your home in California on December 31, 2005. A home may include a condominium, “own your own” apartment, a mobile home, or floating homes taxed as property; <b>and</b>		
INCOME (See STEP 5)	Had total household income of \$40,811 or less in 2005: <b>and</b>	Gross household income of \$74,200 or less in 2005. Gross household income plus all non-cash business expenses such as depreciation, amortization, and depletion; <b>and</b>	
CITIZENSHIP	You must be a U.S. citizen or a designated alien, including a qualified alien, when you file the claim. For more information about alien status see page 10.		
IF MARRIED	Only one claim can be filed per household per year. <b>Married couples living in the same residence can only file one claim.</b>		



### What is Homeowner Assistance and What is the Maximum Amount of Assistance Allowed?

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. Eligible homeowners may receive up to 139% of the property taxes paid on the first \$34,000 of the value of the home (\$340) in 2005 (see page 16). The maximum assistance payment allowed is \$472.60.



### Who is Eligible for Homeowner or Renter Assistance?

You may be eligible to file a 2006 Homeowner or Renter Assistance Claim form if you were any of the following on December 31, 2005:

**Note to Renters and Homeowners:** If you paid a vehicle-type tax on your mobile home to the Department of Housing and Community Development, you may file either as a renter or as a homeowner, but not both.

**Note to Renters:** A married couple is considered as one renter if they reside in the same rented residence and may file only one claim. If you live in a rented residence with other qualified renters, each renter may file a separate claim.

**Note to Homeowners:** You are allowed to file only one claim per household each year. If two or more individuals of a household meet the qualifications, only one owner-claimant is entitled to payment per year.

### If you are Not a U.S. Citizen

The federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (the Act) requires that payments for homeowner and renter assistance claims be distributed only to United States citizens and certain designated aliens, including qualified aliens. To apply for these benefits, complete form FTB 9000R or form FTB 9000H, line 1 and line 2, sign the form in Step 9 and remember to provide the required declaration of your citizenship or alien status.

The Franchise Tax Board may request additional documentation or evidence to substantiate your declared status. The Act authorizes the Franchise Tax Board to compare information with the Bureau of Citizenship and Immigration Services (BCIS) to verify the immigration status you declare. Applicable regulations also provide that information concerning aliens who cannot prove their declared alien status, after being provided an opportunity to do so, shall be reported to the BCIS.

### What is a Qualified Rented Residence?

You or your landlord must pay general property tax or amounts in lieu of property tax for a property to be considered a qualified rented residence. Property tax for this program means 1% tax on the full value of the property or amounts in-lieu of property tax which are substantially equivalent. Bonds and special assessments paid to the county do not count toward qualification or amounts in-lieu of property tax which are substantially equivalent.

The term "substantially equivalent," as it applies to this assistance program, means that the amount paid in lieu of the actual 1% tax, must be 80% or more of the amount of taxes assessed on comparable properties.

If property taxes or amounts in lieu of property taxes are not paid for your rented residence, you may not file for renter assistance. If there are any questions regarding the tax-exempt status of your property, ask your landlord.

A qualified rented residence also must be:

- Your principal place of residence; and
- Located in California.

Various types of rented residences may qualify for renter assistance. Some of the most common types of residences are:

- Single family dwellings;
- Apartments;
- Hotel rooms;
- Mobile homes;

- Boarding houses;
- Duplexes;
- Flats; and
- Floating homes.

Occupying a medical facility as a patient does not make it your rented residence. Such facilities are licensed medical institutions that provide medical care through the specialized staff required at those facilities. The patient occupies the space that is appropriate for the patient's care and the fees paid are for that care, not for the right to a particular residential space. These facilities include, but are not limited to skilled nursing facilities, intermediate care facilities, and hospitals. These are not rented residences and do not qualify for renter assistance.

### When Should You File Your 2006 Claim?

You should file your claim between July 1, 2006, and October 16, 2006.



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### Can I File an Assistance Claim for Past Years?

You have until June 30, 2006 to file a claim for 2005. All other prior claim years that are filed will be denied unless you were medically incapacitated. If a medical incapacity prevented you from filing your timely claim, you must file the claim by the earliest of the following dates, and attach proof of medically certified incapacity:

- Within six months after your medical incapacity ends; or
- Within three years of the end of the fiscal year for which you wish to claim the assistance. For example, for claim year 2006, you will need to file by June 30, 2009, or within six months after your incapacity ends, whichever date is earlier. **However, do not use the 2006 claim form to file claims for prior years.** If you need to file a prior year claim, you will use the prior year claim form for that specific year.

There are **no** other exceptions that would allow you to file a claim for past years.



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### When Will Homeowner or Renter Assistance Checks be Mailed?

Most homeowner or renter assistance checks will be mailed within 15 weeks from the date you file your claim, if you file by October 16, 2006, the required documents are attached to your claim, and your claim form is complete. See page 9 for a list of the required documents.

### Please wait 15 weeks from the date you filed your claim before you call us about your assistance check.

It may take up to 15 weeks to process your claim. If you call before we have processed your claim, we will not have information about your check.

If your claim form is not complete, we may call or write for additional information.

### Will passage of the 2006 state budget affect my payment?

The HRA program may be impacted by provisions of the 2006 state budget. If passage of the budget is delayed and the Governor does not sign the budget until after July 1, 2006, payments may be delayed for several weeks.

All HRA claim processing estimates provided in these instructions are from the date that the budget is signed into law.

### Death of Claimant

#### If the date of death is on or before January 1, 2006:

No person may file a claim on behalf of a person who died on or before January 1, 2006.

#### If the date of death is on or after January 2, 2006:

You may file a claim on behalf of your deceased spouse, only if you are the surviving spouse of an eligible claimant who died on or after January 2, 2006, and did not file a claim. Please provide a copy of the death certificate with your claim form.

However, if you are eligible to file your own claim, you should file your own claim instead of filing on behalf of your deceased spouse.

If the eligible claimant died after the claim was timely filed, any assistance attributable to such a deceased claimant may be paid to the surviving spouse, and if no surviving spouse, to any other household member who is a **qualified claimant**.

### Before You Begin

Gather **all** of your 2005 income records. Homeowners will also need a copy of their 2005/2006 property tax bill.

### Step-by-Step Instructions

We provide step-by-step instructions to help you complete form FTB 9000R (renters) or form FTB 9000H (homeowners). Fill in only those lines that apply to your situation. If you need information or forms that are not included in this booklet, see the back cover.

## Step-by-Step Instructions for Completing the Claim Forms

2006 form FTB 9000R or form FTB 9000H, Renter or Homeowner Assistance Claims are on pages 11 and 13 of this booklet.

### STEP 1 Name and Address

#### If your booklet has a label on the cover:

If the information is correct, attach the label to your completed claim. If the information is incorrect, cross out any errors and print the correct information. Place the label on the name and address area in Step 1 of form FTB 9000R or form FTB 9000H.

**Note:** Failure to attach your label will delay processing of your claim.

#### If your booklet does not have a label on the cover:

Print in ink or type your full name and mailing address in the spaces provided in Step 1 at the top of form FTB 9000R or form FTB 9000H.

### Private Mailbox Numbers

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.



## STEP 2 Social Security Number (SSN)

Even if you have a label, you must enter your SSN in the space provided. If you are married, you must enter your spouse's SSN in the other space provided. Only one claim may be filed per married couple living in the same household.

## STEP 3 Filing Status

### Line 1 – Are you a United States citizen?

**Yes.** Check "Yes" on line 1, skip line 2, and go to line 3.

**No.** Check "No" on line 1 then go to line 2.

### Line 2 – Benefit Eligibility for Noncitizens

Use the chart on page 10 to find the benefit eligibility code that matches your alien status. Then enter your alien status code on line 2a, alien registration number on line 2b, and date of entry to the United States on line 2c.

If you do not complete the information requested on lines 2a, 2b, and 2c, or if your alien status is not included in the Eligibility Code Chart for Noncitizens on page 10, you cannot receive homeowner or renter assistance benefits.

### Line 3A – Check the appropriate box on the form: 62 or Older

If you were 62 or older on December 31, 2005, regardless of blindness or disability, check box A.

**Note:** If you turned 62 on January 1, 2006, you are considered to be 62 on December 31, 2005. If you filed a claim form last year as blind or disabled and turned 62 during 2005, you must file as 62 or older by checking box A, then go to line 4.



#### 810 Proof of Age

If you receive social security or other income, you must send a proof of age document for the first year you file as 62 years old or older. The proof of age document will become a permanent part of your record.

Attach a copy (do not send original documents) of **one** of the following:

- Birth certificate;
- Medi-Cal Benefits Identification Card (BIC);
- Hospital birth record;
- Church baptismal record;
- Social security award letter that states your date of birth; **or**
- A copy of your California driver's license or identification card.

If you do not have any of the above documents, you should send a **copy** of any document that proves that you are 62 years old. Explain how the document proves your age.

If you are at least 62 years old and received Supplemental Security Income (SSI), you do not need to send a proof of age document with your claim form. Your signature in Step 9 allows the Franchise Tax Board to verify your age with the Department of Health Services.

**We cannot accept a Medicare card issued after June 30, 1973 as proof of age.**

### Line 3B – Under 62 and Blind

If you are blind but less than 62 years old, check box B then go to line 4.

You are considered blind if you have a statement from a doctor that says you have either:

- Central vision acuity (sharpness of vision) of no more than 20/200 with correction; or
- Tunnel vision, which is a limited visual field of no more than 20 degrees.

### Line 3C – Under 62 and Disabled

If you are disabled but less than 62 years old, check box C, then go to line 4.

You are considered disabled if you are unable to engage in any substantial gainful activity because of a physical or mental impairment that is expected to last for a continuous period of 12 months or longer. Further, you are considered to be disabled only if the physical or mental impairment is so severe that you are not only unable to do your previous type of work, but also cannot do **any** kind of substantial gainful work considering age, education, and work experience.

No minor child living in his or her parent's or guardian's home is eligible for renter assistance, because such a minor child cannot be found to have paid rent to the parent or guardian pursuant to a legally binding rental contract, express or implied. If a minor child is not living in the home with a parent or guardian the minor child may qualify for assistance, if he or she can establish: (1) that they are living outside the family home and (2) that they are a renter under the provisions of the HRA program.



#### 811 Proof of Disability

Proof of **temporary** disability is required each year that you file a homeowner or renter assistance claim.

Please send a copy of one of the following documents to certify you were disabled for a 12 month period including December 31, 2005:

Your claim can only be allowed if you provide one of the documents listed below verifying that your disability meets the condition of impairment defined in section 12050 of the Welfare and Institutions Code during 2005.

- Medicare Card, if receiving Social Security or Supplement Security Income benefits as a disabled person,
- Social Security Award Letter (the letter notifying you that you qualified for Social Security or Supplemental Security Income benefits as a disabled person), or
- Supplement Security Income payment decision that shows your 2005 payment amounts.

Types of acceptable documentation in lieu of a Medicare Card, Social Security Award Letter, or Supplemental Security Income payment decision:

- A determination letter from the Veteran's Administration indicating that you were determined to be 100 percent permanently disabled, or
- The application, evidence, and determination letter or notice from the local, state, or federal agency to support its determination of your permanent disability under the definition in section 12050 of the Welfare and Institutions Code.

If you cannot provide any of the above documentation it may be possible to establish disability by providing a statement from your physician, including his medical license number, and signed by the physician under penalty of perjury, which includes ALL of the following items:

- 1) Information as to your specific physical and mental impairments,
- 2) How these impairments prevent you from engaging in any kind of substantial gainful work considering your age, education and work experience,
- 3) The date that your disability began, and
- 4) The date that your disability ended or whether your disability is ongoing.

**The Affidavit of Doctor for the Homeowner and Renter Assistance Program is obsolete.**

Proof of blindness or **permanent** disability is required only the first year you file a homeowner or renter assistance claim. You will not need to send proof again as long as your condition remains the same.

**We cannot accept your Medi-Cal Benefits Identification Card as proof of blindness or disability.**

**Line 4 – Date of Birth**

You **must** enter the month, day, and year of your birth on line 4. Otherwise, your claim will not be processed timely.

**Example:** If you were born on May 21, 1943, you would enter 05/21/1943 on line 4.

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**STEP 4 Rental Information, Renters Form FTB 9000R**

**If you are a homeowner skip this section and go below to the Homeowner Property Information section.**

**Line 5 –** Enter the total number of months during 2005 that you lived in a qualified rented residence in California that was subject to property tax, and paid \$50 or more per month for rent. For more information about which residences qualify, see “What is a Qualified Rented Residence?” on page 3.

**Line 6 –** If the address where you lived during 2005 is different than the address you entered in Step 1, or if the address in Step 1 is a post office box, enter your 2005 residence address. Please enter your “Rented From” and “Rented To” dates.

**Line 7 – Landlord Information**

Enter the name, address, and telephone number of your landlord or the person to whom you paid rent during 2005. If you had more than one landlord, attach a list of your other landlords with their names, addresses, telephone numbers, and dates rented.

**Homeowner Property Information**

**Line 5 – Own and Live in a Home**

You must have owned **and** lived in your home in California on December 31, 2005. A home may include a floating home or houseboat, your own condominium, “own-your-own” apartment, or a mobile or manufactured home taxed as property. If you pay a vehicle-type tax on your mobile or manufactured home to the Department of Housing and

Community Development, you may file a claim for **either** homeowner assistance or for renter assistance. You may not file claims for both.

**Line 5a – Net Value**

Enter the net value of your property on line 5a. The net value of your property is the value of your property as shown on your 2005/2006 property tax bill. This may also be identified as full cash value, full market value, or full value.

**Note:** Homeowner assistance is granted **only** on the first \$34,000 of the net value as shown on your property tax bill. Assistance will not be allowed on that part of the net value (after homeowner’s or veteran’s exemption) of a residential dwelling that is more than \$34,000.

**Line 6 – Personal Use**

If your property was used entirely for your personal use in 2005, check “No” and go to line 7. If you use part of your property for rental and/or business purposes, check “Yes” and enter your best estimate of the percentage of your property devoted to your personal use on line 6a. The percentage of your property you use as your home may be figured by the number of rooms, square footage, or any similar measure. For example, if you have five rooms in your home, use three rooms for your personal use and rent the other two rooms, your percentage of personal use would be figured this way:

$$\frac{3 \text{ rooms personal use}}{5 \text{ rooms total}} = 60\% \text{ personal use}$$

If you check “Yes,” you must complete line 12.

**Line 7 – Names on Your Property Tax Bill**

List the name(s) and relationship(s) of anyone, other than yourself, who is included on your property tax bill. Indicate whether they lived in your home in 2005 by checking “Yes” or “No.”

Enter 100% as your percentage of ownership if the name(s) listed on your 2005/2006 property tax bill include only your spouse or any of the following persons related to you or to your spouse:

- Parents;
- Children or their spouses; or
- Grandchildren or their spouses.

**Note:** Death or divorce ends the relationship of any individual above who is related to the claimant only by marriage.

**Note to Homeowners:** You may file only one claim per household each year. Only one owner-claimant is entitled to payment per year. When two or more individuals of a household meet the qualifications, they should decide who will file the claim.

If your interest in your property is a recorded life estate, you are entitled to assistance on the tax assessed on your property.

Complete the following worksheet only if there are owners on your 2005/2006 property tax bill other than the relatives listed above and each owner has an equal percentage of ownership. If each owner does not have an equal percentage of ownership, do not complete the

worksheet. Instead, go to line 7 of form FTB 9000H and enter your percentage of ownership.

1. Total number of owners listed on your 2005/2006 property tax bill .....1. \_\_\_\_\_
2. Number of owners, other than those listed above who did not live with you during the period January 1, 2005, through December 31, 2005 .....2. \_\_\_\_\_
3. Subtract line 2 from line 1 .....3. \_\_\_\_\_
4. Divide the amount on line 3 by the amount on line 1. This is your percentage of ownership of the home. Enter this percentage on form FTB 9000H, line 7 . . .4. \_\_\_\_\_

## STEP 5 Income of Household Members – Renters and Homeowners

You must enter the total household income received by all household members for the entire 2005 calendar year. Total household income from all members includes your income, your spouse's income if you are married, and the income received by any other person who lived in your home (only enter the income that the other persons received while living in your home during the 2005 calendar year). However, do not include the income of minors, full-time students (under the age of 24 years), or renters.

### Line 8 – Social Security/Railroad Retirement

Enter the total **yearly** amount of social security (including the amount deducted for Medicare premiums) and railroad retirement received by any household member, regardless of its source or taxability.

### Line 9 – Interest, Dividends, and/or Gain (or Loss)

Enter the combined total **yearly** amount of interest, dividends, and capital gain (or loss) received by any member of the household, regardless of source or taxability.

Combine the amount of income (or loss) from the sale of assets with total yearly interest and dividends. You may use California Schedule D, Capital Gain or Loss Adjustment, to figure California gain or loss (not the adjustment). The maximum deductible net loss from the sale of capital assets is \$3,000. Examples of capital assets are stocks and bonds.

You may use California Schedule D-1, Sales of Business Property, to figure net ordinary income or loss on the sale of business property.

### Line 10 – Pensions, Annuities, and IRAs

Enter the total **yearly** amount of pensions, annuities, and IRAs received by any member of the household. Include disability retirement payments and IRA distributions, regardless of source or taxability.

### Line 11 – SSI/SSP

Enter the total **yearly** amount of SSI/SSP (Supplemental Security Income/State Supplemental Plan) assistance received by you, your spouse, or any household member.

**Note:** These payments are often called “Gold Checks.”

### Line 12 – Rental and Business Income (or Loss)

Enter the amount of net rental income (or loss). Provide the income or loss from your federal Schedule E (Form 1040), Supplemental Income and Loss, or California Schedule CA (Form 540), California Adjustments. If you did not complete the federal Schedule E or California Schedule CA, provide the income or loss amount from any supporting document.

Enter the amount of net income (or loss) from your business. You may use the amounts from your federal Schedule C or C-EZ (Form 1040), Profit or Loss From Business, for business income (or loss), or federal Schedule F (Form 1040), Profit or Loss From Farming, for farm income (or loss).

If you checked “Yes” on line 6, you must complete line 12.

### Line 13 – Other Income (Including Wages)

Enter the **total yearly** amount of other income received by you, your spouse, and the other members of your household during 2005. Some of the types of income that you must include on line 13 are:

- Wages;
- Alimony received;
- Life insurance proceeds to the extent they exceed the expenses incurred for the last illness and funeral of a deceased spouse or the claimant;
- Veteran's benefits;
- Unemployment insurance benefits;
- Worker's compensation for temporary disability (amounts for permanent disability must be entered on line 11);
- Amounts received from an employer or any government body for loss of wages due to sickness or accident (sick-leave payments);
- Military compensation (including nontaxable military compensation);
- Scholarships and fellowship grants;
- Nontaxable gain from the sale of a residence;
- California lottery winnings in excess of \$600 in 2005; 100% of other lottery winnings;
- Gifts and inheritances (including noncash items) in excess of \$300, except transfers between members of the same household;
- Amounts received from an estate or trust that were not included on any other line;
- Amounts contributed by or on behalf of the claimant to a tax-sheltered retirement plan or deferred compensation plan;
- The amount of alternative minimum taxable income in excess of your regular taxable income, if you were required to pay alternative minimum tax on your 2005 California income tax return; and
- Public assistance and relief, other than as excluded below.

Types of income that you must **not** include on line 13 are:

- Temporary Assistance for Needy Families, formerly Aid to Families with Dependent Children (AFDC);
- Foster care payments;
- Federal heating rebates;
- Utility company refunds or assistance;



- Medicare or Medi-Cal reimbursements for medical expenses; and
- Renter or homeowner assistance payments.

Renter or homeowner assistance will not be included as income or resources in determining the amount of public assistance payments to which you are entitled. Therefore, payments or assistance you or your spouse receive, such as food stamps, Temporary Assistance for Needy Families, SSI/SSP, or payment for homemaker/chore services will not be reduced as a result of filing this claim.

#### **Line 14 – Subtotal**

Add line 8 through line 13.

## **STEP 6 Adjustments to Income – Renters and Homeowners**

### **Line 15 – Adjustments to Income**

You may deduct the following from your income:

- **Individual Retirement Arrangement Deduction** – Deduct your deductible contribution to an Individual Retirement Account (IRA), Keogh (HR 10), Simplified Employee Plan (SEP), or Savings Incentive Match Plans for Employees (SIMPLE).
- **Moving Expenses** – Deduct allowable moving expenses that were not reimbursed by your employer.
- **Self-employment tax deduction** – Deduct one-half of your self-employment tax imposed for the taxable year.
- **Self-employed health insurance deduction** – Deduct the amount allowed for California personal income tax.
- **Forfeited interest penalty on early withdrawal of savings** – Deduct the penalty charged for premature withdrawal from a savings account.
- **Alimony paid** – Deduct court-ordered alimony payments.

Attach the appropriate form or a schedule explaining each adjustment to income.

You may **not** subtract these items from your household income:

- Mortgage payments;
- Utilities;
- Repairs;
- Taxes (other than self-employment tax);
- Fees;
- Medical bills;
- Interest paid on loans (other than interest on qualified education loans); and
- Net operating loss carryover or carryback.

## **STEP 7 Total Household Income – Renters and Homeowners**

### **Line 16 – Total Household Income**

Subtract line 15 from line 14. Enter the result on line 16. If the amount on line 16 is **more** than \$40,811, **STOP**. You do **not** qualify for renter or homeowner assistance.

## **STEP 8 Homeowner Property Tax Paid**

**If you are a Renter skip this and go to the next section, “Assistance Claimed – Renters and Homeowners.”**

### **Line 17 – Property Tax for 2005/2006**

Enter the total tax (after subtracting your homeowner’s or veteran’s exemption) from your 2005/2006 property tax bill. The maximum amount of property taxes claimed on your homeowner’s claim cannot exceed one percent (1%) of the net value of the property as shown on your 2005/2006 property tax bill.

You must attach a copy of your 2005/2006 property tax bill if:

- This is your first time filing as a homeowner.
- You previously filed, but now own a different home.

You do not need to provide a copy of your property tax bill if you previously filed as a homeowner at your current address.

If you are a mobile or manufactured homeowner, you **must** include a copy of the Registration card and Renewal Billing Notice issued by the Department of Housing and Community Development and/or property tax bill you received for your mobile or manufactured home.

## **Assistance Claimed – Renters and Homeowners**

### **Line 17 – Form FTB 9000R – Renters**

**Or**

### **Line 18 – Form FTB 9000H – Homeowners**

The amount of renter or homeowner assistance you will receive will be figured for you. You do not have to complete these lines. If you wish to figure the amount of assistance, see “Worksheet to Figure the Amount of Renter Assistance, form FTB 9000R” on page 15.

**Or**

“Worksheet to Figure the Amount of Homeowner Assistance, form FTB 9000H” on page 16.

**Note:** The law provides that no payment is permitted if the amount of allowable assistance is \$5 or less.

## **STEP 9 Signature, Date, and Telephone Number**

### **Authorization**

If you receive SSI (See page 5), the Franchise Tax Board can verify with the Department of Health Services that you meet the age, disability, or blindness requirement. This helps us process your claim faster. In addition, other eligibility criteria may be verified with the Department of Health Services and other state or federal agencies.

### **Declaration**

Your signature on form FTB 9000R or form FTB 9000H, Step 9, is also your declaration of your qualified alien or citizenship status.

### **Sign and Date Your Claim Form**

**You must sign and date your claim form** in the space provided. You may sign by making a mark in front of a witness. The word “witness” and the witness’s signature **must** be entered after your mark. If you are filing on behalf of a deceased spouse, print “Surviving Spouse”



after your signature. See instructions for Death of Claimant on page 4. We must have written authorization for someone other than a surviving spouse to sign for the claimant. If someone acting as an Attorney in Fact or conservator signs the claim, they must submit a copy of the Power of Attorney, letters of conservatorship, or other documentation that gives authorization, with the claim.

### **Preparer Tax Identification Number (PTIN)**

Tax professionals have the option of providing their individual Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) on claims they prepare.

### **Enter Your Telephone Number**

Your telephone number is important. If the need arises, we can provide you with faster and more complete service if we can contact you by telephone. Please be sure to enter your area code.

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## **Review and Mail Your Claim Form**

### **Review Your Claim Form**

Review your claim form to make sure it is complete and correct. Be sure to include any copies of documents that are requested in the instructions (see list below). Provide a copy of the death certification, if applicable.

**Note:** Be sure to peel off the label and attach the label to Step 1 of your claim form, if a label is provided.

### **Required Documents**

If the required documents are not attached to your claim form, your check will be delayed until the Franchise Tax Board receives and processes the missing documents. Attach copies of the following required documents that apply to your claim:

- Proof of age (required for the first year you file as 62 or older. See page 5 for additional information);
- Proof of blindness or permanent disability (required for the first year you file as blind or permanently disabled);
- Proof of temporary disability (required each year you file as disabled) and;
- If the claim is signed by someone acting as an Attorney in Fact or conservator, a copy of the Power of Attorney or letters of conservatorship must be submitted with the claim;
- **Homeowners:** If you lived in a mobile or manufactured home, a copy of the Registration Renewal Notice and Registration card and/or property tax bill you received for your mobile or manufactured home; and
- **Homeowners:** Your property tax bill, if you are a first-time filer (except for Tenant-Stockholders).

Keep the following documents that apply to your claim for your records. Do not send in copies unless you are specifically requested to do so.

- If you have rental income (or loss), business income (or loss), capital gains (or loss), or adjustments to income, a complete copy of your 2005 federal Form 1040 along with the supporting schedules;
- **Homeowners:** If you do not own your home but have a possessory interest, a copy of the document granting you a possessory interest;

- **Homeowners:** If your property is held in a trust, a copy of the Certification of Trust, or the date of execution of the trust instrument, the identity of the settlor(s), current acting trustee(s), whether it is a revocable trust, and the trust identification number.

### **Mail Your Claim Form**

Mail your claim form and attached documents to:

FRANCHISE TAX BOARD  
PO BOX 942886  
SACRAMENTO CA 94286-0904

In most cases, renter and homeowner assistance checks will be mailed within 15 weeks from the date you filed your claim.

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## **Privacy Act Notice**

The Information Practices Act of 1977 and the Federal Privacy Act require that the following information be provided to individuals who are asked to supply information:

The official who is responsible for maintaining the information is the Director, Processing Services Bureau. Address your correspondence to:

DIRECTOR, PROCESSING SERVICES BUREAU  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CALIFORNIA 94240-1040.

Telephone number:

- Within the United States . . . . . (800) 868-4171
- Outside the United States . . . . . (916) 845-6600

The Revenue and Taxation Code requires every person claiming benefits under the Homeowner and Renter Assistance Program to make a claim according to the forms and regulations prescribed by the Franchise Tax Board (Sections 20501 through 20646 and the Regulations pertaining thereto). Individuals making claims or providing statements or other documents are required to include their social security numbers to ensure proper identification and to permit processing of the claims. (See also Section 205(c)(2) of the Federal Social Security Act as amended by Section 1211 of the Federal Tax Reform Act of 1976.)

The principal purposes for requesting information are to permit the department to properly respond to homeowner and renter assistance claims and other communications and to determine the validity of claims. Filing a claim for assistance is voluntary. However, if a claim is filed, the applicant must complete the form and provide all requested information for the claim to be considered. Assistance shall not be allowed based on incomplete or inaccurate claims.

As authorized by law, information furnished on the form may be transferred to the Bureau of U.S. Citizenship and Immigration Service and to the following governmental agencies and officials of the State: Board of Control, Board of Equalization, Department of Finance, Office of the State Controller, Bureau of State Audits, and Legislative Analyst. An individual has a right of access to records containing his/her personal information that are maintained by the Franchise Tax Board.

# Chart for Finding the Benefit Eligibility Code for Noncitizens

## Are you a United States citizen?

**Yes STOP.** You **must** check the “Yes” box on line 1 of form FTB 9000R or form FTB 9000H. You do not need to read this page.

**No** You **must** enter an eligibility code from the chart below on line 2a of form FTB 9000R or form FTB 9000H. Follow the instructions below for determining your eligibility code.

## General Information

If you are not a United States citizen, you may file a claim for renter or homeowner assistance only if you are one of the following when you file your claim:

- A qualified alien;
- A nonimmigrant alien under the Immigration and Nationality Act (INA); or
- An alien paroled into the United States under Section 212(d)(5) of the INA for less than one year.

These categories of aliens are described further by the Eligibility Code Chart for Noncitizens below.

Undocumented aliens and aliens not described below are not eligible to receive renter or homeowner assistance and should not complete a claim form.

## Instructions

If you are **not** a United States citizen, find the category listed below that accurately describes your presence or admission to the United States. Transfer the alien status code letter for that category to form FTB 9000R or form FTB 9000H, line 2a.

**Note:** If you have questions regarding your immigration status, contact your local Bureau of Citizenship and Immigration Services (BCIS) office.

## Eligibility Code Chart for Noncitizens

If you are:	Use Alien Status Code:
<ul style="list-style-type: none"><li>• An alien lawfully admitted for permanent residence under the INA;</li><li>• An alien who (or whose child or child's parent) has been battered or subjected to extreme cruelty in the United States by a spouse or parent, or by a spouse or parent's family member living in the same house; OR</li><li>• The child of an alien who has been battered or subjected to extreme cruelty in the United States by a spouse or parent, or by a spouse or parent's family member living in the same house.</li></ul>	<b>B</b>
An alien who is granted conditional entry under Section 203(a)(7) of the INA as in effect prior to April 1, 1980.	<b>C</b>
An alien whose deportation is being withheld under Section 243(h) of the INA (as in effect immediately prior to September 30, 1996) or Section 241(b)(3) of the INA (as amended by Section 305 (a) of Division C of Public Law 104-208).	<b>D</b>
An alien who is granted asylum under Section 208 of the INA.	<b>E</b>
A refugee admitted to the United States under Section 207 of the INA.	<b>F</b>
An alien paroled into the United States for one year or more under Section 212(d)(5) of the INA.	<b>G</b>
An alien who is a Cuban or Haitian entrant (as defined in Section 501(e) of the Refugee Education Assistance Act of 1980).	<b>H</b>
An alien paroled into the United States for less than one year under Section 212(d)(5) of the INA.	<b>I</b>
A nonimmigrant alien, as defined in Section 101(a)(15) of the INA, admitted under the INA (8 U.S.C. Section 1101...).	<b>J</b>

## You do not qualify for renter or homeowner assistance if:

- Your alien status is not described above.
- You are an undocumented alien. Undocumented aliens do not qualify for most public benefits, including renter or homeowner assistance.

# Worksheet to Figure the Amount of Renter Assistance, Form FTB 9000R

If you want, we will figure the amount of renter assistance for you. You may, however, figure this amount as follows:

If you were a qualified renter for **all of 2005**, your allowable assistance will be based on the total household income (form FTB 9000R, line 16) as shown in the Renter Assistance Schedule below.

If you were a qualified renter for **less than 12 months** during 2005 complete line 1 through line 4 to figure your assistance.

1. Enter the amount of assistance from the Renter Assistance Schedule below for your total household income shown on form FTB 9000R, line 16 ..... 1. \$ \_\_\_\_\_
2. Enter the total number of months during 2005 that you lived in a qualified rented residence in California shown on form FTB 9000R, line 5 ..... 2. x \_\_\_\_\_
3. Multiply the amount on line 1 by the number on line 2 ..... 3. \$ \_\_\_\_\_
4. Divide the answer on line 3 by 12 (months). This is your allowable assistance. Enter this amount on form FTB 9000R, line 17 ..... 4. \$ \_\_\_\_\_

**Example for renter less than one year:** Total household income is \$13,615 and the residence was rented for 9 months.

1. Amount of assistance from the Renter Assistance Schedule below ..... 1. \$ 305.00
2. Number of months shown on form FTB 9000R, line 5 ..... 2. x 9
3. Multiply line 1 by line 2 ..... 3. \$2,745.00
4. Divide line 3 by 12 (months). This is your allowable assistance ..... 4. \$ 228.75

## Renter Assistance Schedule

If your total household income is		Your renter assistance is	If your total household income is		Your renter assistance is
From	To		From	To	
\$0	\$10,201	\$347.50	22,448	23,127	147.50
10,202	10,881	340.00	23,128	23,807	135.00
10,882	11,562	332.50	23,808	24,486	122.50
11,563	12,242	327.50	24,487	25,165	112.50
12,243	12,923	320.00	25,166	25,848	102.50
12,924	13,604	312.50	25,849	26,528	90.00
13,605	14,283	305.00	26,529	27,207	80.00
14,284	14,964	297.50	27,208	27,887	72.50
14,965	15,644	290.00	27,888	28,567	65.00
15,645	16,325	282.50	28,568	29,247	57.50
16,326	17,003	275.00	29,248	29,927	50.00
17,004	17,684	265.00	29,928	30,608	42.50
17,685	18,365	250.00	30,609	32,309	37.50
18,366	19,046	235.00	32,310	34,009	30.00
19,047	19,725	220.00	34,010	35,710	25.00
19,726	20,405	207.50	35,711	37,410	22.50
20,406	21,085	192.50	37,411	39,110	17.50
21,086	21,765	177.50	39,111	40,811	15.00
21,766	22,447	162.50	\$40,812	And Over	0.00

# Worksheet to Figure the Amount of Homeowner Assistance, Form FTB 9000H

If you want, we will figure the amount of homeowner assistance for you. You may, however, figure this amount by completing line 1 through line 9 for those items that apply to you.

**Complete only if the net value of your property as shown on your 2005/2006 property tax bill is more than \$34,000.**

1. Enter the net value shown on form FTB 9000H, line 5a ..... 1. \$ \_\_\_\_\_
2. Divide \$34,000 by the amount on line 1 above (100% maximum) ..... 2. \_\_\_\_\_ %

**Complete only if your property is used for rental and/or business purposes as well as for your home.**

3. Enter the percentage of your home devoted to your personal use shown on form FTB 9000H, line 6a ..... 3. \_\_\_\_\_ %

**Complete only if there are owners (other than you and your spouse, or the parents, children, grandchildren [or their spouses] of you or your spouse) listed on your property tax bill who do not live in your home.**

4. Enter the percentage of your ownership shown on form FTB 9000H, line 7 ..... 4. \_\_\_\_\_ %

**Figure the amount of homeowner assistance.**

5. Enter the amount shown on form FTB 9000H, line 17 ..... 5. \$ \_\_\_\_\_
6. Enter the smallest percentage from line 2, line 3, or line 4 above.  
Enter 100% if line 2, line 3, and line 4 are blank ..... 6. x \_\_\_\_\_ %
7. Multiply the amount on line 5 by the percentage on line 6. Enter this amount or \$340.00 whichever is smaller ..... 7. \$ \_\_\_\_\_
8. Find your total household income on the Homeowner Assistance Schedule below and enter the percentage of assistance here ..... 8. x \_\_\_\_\_ %
9. Homeowner assistance. Multiply the amount on line 7 by the percentage on line 8. Enter this amount on form FTB 9000H, line 18 ..... 9. \$ \_\_\_\_\_

## Homeowner Assistance Schedule

If your total household income is		Your percentage of assistance is	If your total household income is		Your percentage of assistance is
From	To		From	To	
\$0	\$10,201	139%	22,448	23,127	59%
10,202	10,881	136%	23,128	23,807	54%
10,882	11,562	133%	23,808	24,486	49%
11,563	12,242	131%	24,487	25,165	45%
12,243	12,923	128%	25,166	25,848	41%
12,924	13,604	125%	25,849	26,528	36%
13,605	14,283	122%	26,529	27,207	32%
14,284	14,964	119%	27,208	27,887	29%
14,965	15,644	116%	27,888	28,567	26%
15,645	16,325	113%	28,568	29,247	23%
16,326	17,003	110%	29,248	29,927	20%
17,004	17,684	106%	29,928	30,608	17%
17,685	18,365	100%	30,609	32,309	15%
18,366	19,046	94%	32,310	34,009	12%
19,047	19,725	88%	34,010	35,710	10%
19,726	20,405	83%	35,711	37,410	9%
20,406	21,085	77%	37,411	39,110	7%
21,086	21,765	71%	39,111	40,811	6%
21,766	22,447	65%	\$40,812	And Over	0%



## Example Worksheet to Figure the Amount of Homeowner Assistance

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**Example for net value over \$34,000.00:** Your home was not used as a rental and/or business, your percentage of ownership is 100%, and the net value of your property as shown on form FTB 9000H, line 5a is \$70,000. Your property tax is \$700. Your total household income is \$13,615.

1. Value of home, from form FTB 9000H, line 5a . . . . .	1.	\$70,000
2. Divide \$34,000 by \$70,000 ( $34,000 \div 70,000 = 48.6\%$ ) . . . . .	2.	48.6%
3. Personal use of home, from form FTB 9000H, line 6a . . . . .	3.	100%
4. You are the sole owner, see form FTB 9000H, line 7 . . . . .	4.	100%
5. Amount from Form 9000H, line 17 . . . . .	5.	\$700
6. Enter smallest percentage of line 2, 3, or 4 . . . . .	6.	48.6%
7. Multiply line 5 by line 6 ( $700 \times 48.6\% = 340.20$ ) . . . . .	7.	\$340*
8. The percentage on \$13,615 of household income is 122% . . . . .	8.	122%
9. Multiply line 7 by line 8 ( $340 \times 122\% = 414.80$ ) . . . . .	9.	\$414.80

**\*Note:** Line 7 cannot be greater than \$340.00.

The amount from line 9 is your allowable homeowner assistance. Enter this amount on form FTB 9000H, line 18.

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**Example for net value less than \$34,000.00:** Your home was not used as a rental and/or business, your percentage of ownership is 100%, and the net value of your property as shown on form FTB 9000H, line 5a is \$24,000. Your property tax is \$240. Your total household income is \$13,615.

1. Value of home, from form FTB 9000H, line 5a . . . . .	1.	\$24,000
2. If the value of your home is less than \$34,000 enter 100% . . . . .	2.	100%
3. Personal use of home, from form FTB 9000H, line 6a . . . . .	3.	100%
4. You are the sole owner, see form FTB 9000H, line 7 . . . . .	4.	100%
5. Amount from Form 9000H, line 17 . . . . .	5.	\$240
6. Enter smallest percentage of line 2, 3, or 4 . . . . .	6.	100%
7. Multiply line 5 by line 6 ( $240 \times 100\% = 240$ ) . . . . .	7.	\$240
8. The percentage on \$13,615 of household income is 122% . . . . .	8.	122%
9. Multiply line 7 by line 8 ( $240 \times 122\% = 292.80$ ) . . . . .	9.	\$292.80

The amount from line 9 is your allowable homeowner assistance. Enter this amount on form FTB 9000H, line 18.

## Toll-Free Phone Service

Our phone service is available 24 hours a day, 7 days a week. You can hear prerecorded answers to many of your questions about Homeowner and Renter Assistance in English and Spanish. For your convenience, please have paper and pencil ready to take notes.

Call:

From within the United States . . . . . (800) 868-4171  
From outside the United States . . . . . (916) 845-6600  
(not toll-free)

Enter the three-digit code when instructed. Answers to some of the General Information questions below may be found elsewhere in this claim booklet .

### **Code General Information**

- 800 What is homeowner assistance and what is the maximum amount a claimant can receive?
- 801 What is renter assistance and what is the maximum amount a claimant can receive?
- 802 Do I need to report my assistance payment as income on my California tax return?
- 803 Who is eligible for homeowner assistance?
- 804 Who is eligible for renter assistance?
- 805 Can I file a claim for both homeowner and renter assistance?
- 806 Will the homeowner assistance create a lien on my house?
- 807 When will I get my assistance check?
- 808 Can I file an assistance claim for past years?
- 809 I'm a patient in a Skilled Nursing or Intermediate Care Facility. Do I qualify for renter assistance?
- 810 How can I prove my age?
- 811 How can I prove my blindness or disability?
- 812 How do I compute my gross household income?
- 816 I need assistance on my property tax bill. Who do I contact?
- 818 When should I file my homeowner or renter assistance claim?
- 819 Who do I contact about low-income housing?
- 821 I lived in a mobile or manufactured home. Which claim form should I file?
- 822 Can I deduct my prior year Net Operating Loss?
- 823 Can I file on behalf of my disabled minor child?
- 824 I lived in a mobile or manufactured home. What documents do I attach to my homeowner assistance claim?
- 825 I lived on tax-exempt property. Do I qualify for renter assistance?

### **Status of Your Assistance Payment**

You can find out the status of your assistance payment by calling (800) 868-4171 and selecting Homeowner and Renter Assistance Payment Information. Please allow at least 15 weeks from the date you mailed your claim for processing to be completed.

## Where to Get Claim Forms

**By Internet** – You can download, view, and print claim forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

**By Mail** – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

**By Phone** – You can order current year claim forms and publications by calling (800) 868-4171 and selecting Homeowner and Renter Assistance Forms and Publications. Refer to the list below to find the code number for the form or publication you want to order:

### **Code Homeowner and Renter Assistance Forms and Publications**

- 700 Form FTB 9000H/9000R, Homeowner and Renter Assistance Claim Booklet
- 702 Form FTB 9000H AUD/9000R AUD, Homeowner and Renter Assistance Claim Booklet on Audio Cassette
- 704 Property Tax Postponement for Senior Citizens, Blind, or Disabled Citizens
- 707 Form FTB 9106, Household Income Schedule
- 708 Form FTB 9225 C-1, Declaration of Citizenship, Alienage, and Immigration Status
- 709 Form FTB 9109, Cooperative Membership

## Where to Mail Your Claim Form

FRANCHISE TAX BOARD  
PO BOX 942886  
SACRAMENTO CA 94286-0904

## Additional Services

### **Assistance for persons with disabilities**

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

From TTY/TDD . . . . . (800) 822-6268

### **Asistencia Bilingüe en Español**

Para obtener servicios en Español y asistencia gratis para completar su declaración de impuestos/formularios, llame al número de teléfono (800) 868-4171.

Usted puede calificar para un reembolso de una parte de los impuestos sobre propiedad que usted pago o alquilo si usted satisface los siguientes requisitos; si en Diciembre 31 de 2005, usted tenia 62 años (o mas) o estaba ciego o incapacitado, y fue dueño o inquilino de la casa donde vivia, y su ingreso por año no fue mas de \$40,811 y es ciudadano de los Estados Unidos o un extranjero designado (incluyendo a extranjeros calificados) como se describe en la pagina 10 de este folleto.

Formularios para solicitar ésta asistencia deben ser entregados del primero de Julio 2006, a Octubre 16, 2006.