# 2025 Senior Tax Credit Application – Deadline: October 1, 2025
## Guide to the Application Process

Howard County provides a credit for the real property tax bill for homeowners 65 or older who qualify based on gross household income. Since eligibility for the program is based upon income, it may be convenient for you to complete this form at the same time you prepare your federal income tax returns. Applications are processed by the Howard County Department of Finance Tax Credit Section.

The amount of credit equals 25% of the County property tax due in the current year **after** applying the Homestead Credit. The amount credit is calculated after all other allowable credits granted for the property are applied. You **MAY NOT** receive an Aging in Place Tax Credit, Public Safety Officer Tax Credit, and/or a Senior Tax Credit in the same tax year.

****NOTICE**** If your combined gross household income does not exceed **$60,000** and your Net Worth does not exceed **$200,000** (excluding the value of your home; excluding the value of qualified retirement plans; and excluding individual retirement accounts), you **MUST** also submit a completed Homeowner Credit application to the Maryland State Department of Assessments and Taxation no later than October 1, 2025. More information on the Homeowners' Property Tax Credit Program can be found on the department's website at www.dat.maryland.gov or by contacting the program at 410-767-4433 or 1-800-944-7403.

### Eligibility Requirements

□ You **MUST** be at least 65 years of age as of June 30th.

□ The property for which the credit is sought must be your principal residence (determined by the MD Department of Assessments and Taxation) and where you expect to reside for more than 6 months of the tax year, as of July 1st. An individual unable to reside in their principal residence for reasons of illness, special care needs, or due to a recent home purchase meet the residency requirement. An individual who permits, pursuant to a court order or separation agreement, a spouse, former spouse or children of that person's family to reside in a dwelling in which the individual has a legal interest also meets the residency requirement.

□ Your combined gross household income does not exceed **$105,750** for the 2024 calendar year.

□ Your combined household net worth does not exceed **$500,000** as of December 31, 2024. This does not include your principal residence. A homeowner may claim credit for only one principal residence.

### Definitions

**COMBINED GROSS INCOME:** For the Senior Tax Credit program, the applicant must report total income, which means the combined gross household income for the 2024 calendar year, *before* any tax exemptions or deductions are taken. Gross income includes non-taxable income. Income information must be reported for the applicant, spouse or co-owner, and all other occupants of the dwelling unless such other occupants were claimed as dependents on the applicant's federal income tax return or unless they are paying reasonable fixed charges, such as rent or room and board. Payment of household expenses by other occupants should be reported as room and board. All gifts over $300 and expenses paid on your behalf by others must be reported as income. Deductions for IRAs, Keoghs, or Deferred Compensation may not be used to reduce the amount of gross income reported.

**Gross Income does not include:**

1. Income tax refunds received from the state or federal government.
2. Any loss from business, rental, capital gain, or other endeavor.

## Net Worth

For the Senior Tax Credit, net worth means, after deducting outstanding liabilities, the sum of the current market value of all assets including real property, cash, savings accounts, and other investments, *but not including:*

- □ The dwelling for which the property tax credit is sought,
- □ The cash value of any life insurance policies on the life of the homeowner, and
- □ Tangible personal property.

**The cash value of qualified retirement savings plans, and individual retirement accounts must be reported to Howard County.**

## Qualified Retirement Plan

A qualified pension, profit-sharing or stock bonus plan (including 401(k), 403(b) plans and 457 deferred comp plans)

- □ A tax-sheltered annuity contract or a qualified annuity plan
- □ An IRA

## APPLICATION CHECKLIST- *PHONE PHOTO DOCUMENTS WILL NOT BE ACCEPTED*

- □ Complete **ALL SECTIONS** of Senior Tax Credit Application.
- □ ID – Copy of a valid Maryland Driver's License or MVA-issued I.D. for all owners. If an owner listed on the deed does not reside at the property, please provide their state-issued driver's license or state-issued photo identification.

**NOTE :** ***Self-prepared tax returns will not be accepted***

- □ ***IRS Wage and Income Transcript*** –www.irs.gov/individuals/get-transcript ***or***
- □ ***IRS Form 1040*** including applicable supporting schedules prepared by a certified tax preparer
- □ W-2, 1099-INT, 1099-DIV,1099-B 1099-C, W2-G, 1099-misc, 1099-K
- □ Social Security & Railroad – SSA-1099, RRB 1099, 1099R's
- □ Business Owners- If *gross* income was derived from:
    - Partnership -Form 1065 and 1065/K1
    - S Corporation or Corporation -Forms 1120 or 1120s
    - Sole Proprietor- Schedule C
    - Rental Income-Schedule E
- □ **Do you own or operate a business?**

If gross income was derived from a partnership or corporation, a copy of the partnership return (Form 1065 AND Schedule K-1) and/or a copy of the corporate return (Form 1120/1120S AND Schedule K-1) must also be included. If separate returns were filed by spouses, a copy from each spouse must be included. Do not include a copy of the Maryland state tax return in your *application.*

**Mailing Address**
Howard County
Department of Finance
Senior Tax Credit
3430 Court House Drive
Ellicott City, MD 21043

**Contact Information**
Phone: (410) 313-4076
Hours: Monday – Friday
8 a.m. – 5 p.m.
**Email:** taxcredit@howardcountymd.gov

**State of MD**
Homeowner Credit -HT60
State Dept. of Assessment
410-767-5900

| SOURCES OF GROSS INCOME<br>CALENDER YEAR ENDING:<br>DECEMBER 31, 2024 | (1)<br>APPLICANT | (2)<br>SPOUSE OR RESIDENT CO-OWNER | (3)<br>ALL RESIDENTS | FROM IRS 1040<br>OFFICE USE ONLY |
|---|---|---|---|---|
| 1.Wages, Salary, Tips, Commissions, Fees<br>(Attach a copy of 2024 W-2) | | | | LINE 1 OF 1040 |
| 2.Interest (taxable & non-taxable, attach 1099 INT) | | | | LINE 2 OF 1040 |
| 3.Dividends (taxable & non-taxable, attach 1099 DIV) | | | | LINE 3B OF 1040 |
| 4.Gross Capital Gains (Includes non-taxable gains) | | | | LINE 7 OF 1040 (gains-loss=) NOT LESS THAN (0) |
| 5.Gross Rental Income (Schedule E) | | | | SCH E LINES 3&4-A, B & C |
| 6.Gross Business Income (Schedule C/1065/1120/1120S) | | | | SCH C LINE 7 |
| 7.Room & Board (see item 13 instructions) RENT DERIVED FROM | ALL OTHER | RESIDENTS OVER 18 | LIVING IN THE HOUSEHOLD | |
| 8.Unemployment Insurance; Worker's Compensation (attach 1099-G) | | | | SCH 1 LINE 7 |
| 9.Alimony; Public Assistance Grant | | | | |
| 10.Social Security; SSI Benefits<br>(Attach copy of 2024 SSA-1099) | | | | LINE 6A OF 1040 |
| 11.Railroad Retirement<br>(Attach **ENTIRE** copy of 2024 RRB 1099) | | | | LINE 5A OF 1040 |
| 12.Federal Pensions: Including VA Benefits<br>(Attach a copy of 2024 1099-R) | | | | LINE 5A OF 1040 |
| 13.Pensions and Annuities (Attach a copy of 2024 1099R) | | | | LINE 5A OF 1040 |
| 14.IRA Distributions (Attach a copy of 2024 1099-R)<br>**If rollover, attach proof of deposit** | | | | LINE 4A OF 1040 |
| 15.Deferred Compensation<br>**(Attach a 2024 W-2 OR 1099 Statement)** | | | | |
| 16.Inheritances; Gifts over $300; Expenses Paid by Others (Provide documentation) | | | | |
| 17.All other income<br>(Provide source **AND** documentation) | | | | LINE 9 AND 10 |
| **2024 TOTAL INCOME** | | | | |

I declare under the penalties of perjury pursuant to Sec.1-201 of the Maryland Tax-Property Code Annotated 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 reported all monies received; that I have a legal interest in this property; and that this dwelling will be my principal residence for the prescribed period. I understand that the Howard County Department of Finance may request, at a later date, additional information to verify the statements reported on this form, and that independent verifications of the information reported may be made. I also understand that intentionally providing false information on this application may subject me to criminal penalties and fines.

APPLICANT SIGNATURE ______ DATE ______ CO-APPLICANT SIGNATURE ______ DATE ______

**2025 HOWARD COUNTY SENIOR TAX CREDIT APPLICATION – DEADLINE: OCTOBER 1, 2025**

| | | |
|---|---|---|
| 1. Parcel Number<br>01-234567 | 2. Daytime Phone Number<br>410-3131234 | |
| 3. Name (Last, First, M.I.)<br>COUNTY, HOWARD | 4. Social Security Number<br>123-45-8769 | 5. Date of Birth<br>01/01/1934 |
| 6. Spouse/Co-owner (Last, First, M.I.)<br>COUNTY GEORGE HOWARD | 7. Social Security Number | 8. Date of Birth<br>01/02/1935 |

9. Marital Status: □ Single □ Divorced □ Married □Widowed -provide **copy** of death certificate

| | | |
|---|---|---|
| 10. Property Address (Street Number)<br>3430 COURT HOUSE DRIVE | City<br>ELLICOTT CITY | Zip<br>21043 |
| 11. Mailing Address, if different from property (Attach Explanation) | City | Zip |

12. You **MUST** list the name of every resident over 18 years of age who lived in your household during the 2024 calendar year, who is not a co-owner, and who cannot be claimed as a dependent for IRS purposes. (If more space is needed, attach a separate list). If none, write **NONE**.

Name: ______________________ Name: ______________________

Name: ______________________ Name: ______________________

13. Report here the amount of reasonable fixed charges for room, board, rent or expenses paid by residents listed in item 12. ***OR,*** if no room and board is paid, list the total gross income and provide supporting documentation of income for residents listed in question 12.

**Room and Board: $ _________per Month** **Total Gross Income: $ _______ per Year**

14. Did you or will you file a Federal Income Tax Return for 2024? X **Yes** □ **No**

If yes, please submit a copy of your 2024 Federal Income Tax Return with this application.

15. Do you own other real estate (this does not include your primary residence)? □ **Yes** X **No**

If yes, please provide a copy of the 2024 Tax Bill for each property and, if applicable, a 2024 Mortgage Interest Statement (1098) for each property.

A) As of 12/31/2024, what was your total current balance in cash, savings, and checking accounts? A) $ 4,000

B) As of 12/31/2024, what was the amount of your investments in **QUALIFIED** retirement plans and individual retirement accounts? (Please see page 3 definition for more information) B) $ 32,000

C) As of 12/31/2024, what is the net worth of your investments? C) $ 5,750
Net Worth means current value minus debt.
Investments include real estate (do not include your primary residence for which this credit is sought), trust funds, money

Total $41,750

**(If 19A & C equal less than $200K, and Gross Income is less than $60K, you must apply to the State of MD for its Homeowner Credit.)**

# DOCUMENTATION YOU MUST HAVE, INCLUDE THE FOLLOWING:


**FORM SSA-1042S – SOCIAL SECURITY BENEFIT STATEMENT**

**2021** • THIS FORM IS FOR USE IN FILING A UNITED STATES FEDERAL INCOME TAX RETURN.
• DO NOT RETURN IT TO SOCIAL SECURITY. • READ THE INFORMATION ON THE REVERSE.

| | | |
|---|---|---|
| Box 1. Name | | Box 2. Beneficiary's Social Security Number |
| Box 3. Benefits Paid in 2021 | Box 4. Benefits Repaid to SSA in 2021 | Box 5. Net Benefits for 2021 *(Box 3 minus Box 4)* |

| | |
|---|---|
| **DESCRIPTION OF AMOUNT IN BOX 3** | **DESCRIPTION OF AMOUNT IN BOX 4** |
| | Box 10. Address |
| Box 6. Rate of Tax | |
| Box 7. Amount of Tax Withheld | |
| Box 8. Amount of Tax Refunded | Box 11. Claim Number (*Use this number if you need to contact SSA.*) |
| Box 9. Net Tax Withheld During 2021 *(Box 7 minus Box 8)* | |

SAMPLE

Form **SSA-1042S-SM** (1-2022)

☐ VOID ☐ CORRECTED

| | | | | |
|---|---|---|---|---|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | 1 Gross distribution $ <br> 2a Taxable amount $ | OMB No. 1545-0119 <br> 2021 <br> Form **1099-R** | | **Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.** |
| | 2b Taxable amount not determined ☐ | Total distribution ☐ | | **Copy 1 For State, City, or Local Tax Department** |
| PAYER'S TIN \| RECIPIENT'S TIN | 3 Capital gain (included in box 2a) $ | 4 Federal income tax withheld $ | | |
| RECIPIENT'S name | 5 Employee contributions/ Designated Roth contributions or insurance premiums $ | 6 Net unrealized appreciation in employer's securities $ | | |
| Street address (including apt. no.) | 7 Distribution code(s) \| IRA/ SEP/ SIMPLE ☐ | 8 Other $ % | | |
| City or town, state or province, country, and ZIP or foreign postal code | 9a Your percentage of total distribution % | 9b Total employee contributions $ | | |
| 10 Amount allocable to IRR within 5 years $ \| 11 1st year of desig. Roth contrib. \| 12 FATCA filing requirement ☐ | 14 State tax withheld $ $ | 15 State/Payer's state no. | 16 State distribution $ $ | |
| Account number (see instructions) \| 13 Date of payment | 17 Local tax withheld $ $ | 18 Name of locality | 19 Local distribution $ $ | |

Form **1099-R** www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

| | | | |
|---|---|---|---|
| PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE<br>UNITED STATES RAILROAD RETIREMENT BOARD<br>844 N RUSH ST CHICAGO IL 60611-2092 | **2018**<br>3. Employee Contributions | | ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD |
| PAYER'S FEDERAL IDENTIFYING NO. | | | |
| 1. Claim Number and Payee Code | 4. Contributory Amount Paid | | COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. |
| 2. Recipient's Identification Number | 5. Vested Dual Benefit | | |
| Recipient's Name, Street Address, City, State, and Zip Code | 6. Supplemental Annuity | | |
| | 7. Total Gross Paid (Sum of boxes 4, 5, and 6) | | |
| | 8. Repayments | | |
| | 9. Federal Income Tax Withheld | | |
| | 10. Rate of Tax | | 11. Country / 12. Medicare Premium Total |

## FORMS YOU MAY HAVE, INCLUDE THE FOLLOWING:

# Interest/Dividend Income

☐ CORRECTED (if checked)

| | | | |
|---|---|---|---|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | 1a Total ordinary dividends<br>$ | OMB No. 1545-0110<br>Form **1099-DIV** | **Dividends and Distributions** |
| | 1b Qualified dividends<br>$ | (Rev. January 2022)<br>For calendar year<br>20 ___ | |
| | 2a Total capital gain distr.<br>$ | 2b Unrecap. Sec. 1250 gain<br>$ | **Copy B For Recipient** |
| PAYER'S TIN / RECIPIENT'S TIN | 2c Section 1202 gain<br>$ | 2d Collectibles (28%) gain<br>$ | |
| | 2e Section 897 ordinary dividends<br>$ | 2f Section 897 capital gain<br>$ | |
| RECIPIENT'S name | 3 Nondividend distributions<br>$ | 4 Federal income tax withheld<br>$ | This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.) | 5 Section 199A dividends<br>$ | 6 Investment expenses<br>$ | |
| City or town, state or province, country, and ZIP or foreign postal code | 7 Foreign tax paid<br>$ | 8 Foreign country or U.S. possession | |
| | 9 Cash liquidation distributions<br>$ | 10 Noncash liquidation distributions<br>$ | |
| 11 FATCA filing requirement ☐ | 12 Exempt-interest dividends<br>$ | 13 Specified private activity bond interest dividends<br>$ | |
| Account number (see instructions) | 14 State / 15 State identification no. | 16 State tax withheld<br>$<br>$ | |

Form **1099-DIV** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

# W2

| | | |
|---|---|---|
| | OMB No. 1545-0008 | FAST! Use e-file www.irs.gov/efile |
| b Employer identification number (EIN) | 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| c Employer's name, address, and ZIP code | 3 Social security wages | 4 Social security tax withheld |
| | 5 Medicare wages and tips | 6 Medicare tax withheld |
| | 7 Social security tips | 8 Allocated tips |
| d Control number | 9 | 10 Dependent care benefits |
| e Employee's first name and initial / Last name / Suff. | 11 Nonqualified plans | 12a See instructions for box 12 |
| | 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ | 12b |
| | 14 Other | 12c |
| | | 12d |
| f Employee's address and ZIP code | | |

| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |

Form **W-2** Wage and Tax Statement **2021** Department of the Treasury—Internal Revenue Service

## IF YOU CHECK YES TO QUESTION 14 YOU WILL HAVE:

## Guide for "Sources of Income"

Form **1040** Department of the Treasury—Internal Revenue Service (99)
**U.S. Individual Income Tax Return**
OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

**Filing Status** Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

| Your first name and middle initial | Last name | Your social security number |
|---|---|---|
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Foreign country name | Foreign province/state/county | Foreign postal code
If more than four dependents, see instructions and ✓ here ▶ ☐

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

**Dependents** (see instructions):

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instructions): Child tax credit | Credit for other dependents |
|---|---|---|---|---|---|
| | | | | ☐ | ☐ |
| | | | | ☐ | ☐ |
| | | | | ☐ | ☐ |
| | | | | ☐ | ☐ |

1 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . . 1
2a Tax-exempt interest . . . . 2a | b Taxable interest. Attach Sch. B if required 2b

## IF YOU OWN A BUSINESS YOU WILL HAVE

**SCHEDULE C** (Form 1040 or 1040-SR)
Department of the Treasury Internal Revenue Service (99)

**Profit or Loss From Business**
**(Sole Proprietorship)**
▶ Go to *www.irs.gov/ScheduleC* for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074
**2019**
Attachment Sequence No. **09**

Name of proprietor | **Social security number (SSN)**

**A** Principal business or profession, including product or service (see instructions) | **B Enter code from instructions** ▶
**C** Business name. If no separate business name, leave blank. | **D Employer ID number (EIN)** (see instr.)
**E** Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code
**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶
**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . ☐ Yes ☐ No
**H** If you started or acquired this business during 2019, check here . . . ▶ ☐
**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . ☐ Yes ☐ No
**J** If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

**Part I Income**

| | | | |
|---|---|---|---|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . ▶ ☐ | 1 | |
| 2 | Returns and allowances . . . | 2 | |
| 3 | Subtract line 2 from line 1 . . . | 3 | |
| 4 | Cost of goods sold (from line 42) . . . | 4 | |
| 5 | **Gross profit.** Subtract line 4 from line 3 . . . | 5 | |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . | 6 | |
| 7 | **Gross income.** Add lines 5 and 6 . . . ▶ | 7 | |

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8 | Advertising . . . | 8 | | 18 | Office expense (see instructions) | 18 | |
| 9 | Car and truck expenses (see instructions). . . | 9 | | 19 | Pension and profit-sharing plans . | 19 | |
| | | | | 20 | Rent or lease (see instructions): | | |
| 10 | Commissions and fees . | 10 | | a | Vehicles, machinery, and equipment | 20a | |
| 11 | Contract labor (see instructions) | 11 | | b | Other business property . . . | 20b | |
| 12 | Depletion . . . | 12 | | 21 | Repairs and maintenance . . . | 21 | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . | 13 | | 22 | Supplies (not included in Part III) . | 22 | |
| | | | | 23 | Taxes and licenses . . . | 23 | |
| | | | | 24 | Travel and meals: | | |
| 14 | Employee benefit programs (other than on line 19). . | 14 | | a | Travel . . . | 24a | |
| | | | | b | Deductible meals (see instructions) . . . | 24b | |
| 15 | Insurance (other than health) | 15 | | 25 | Utilities . . . | 25 | |
| 16 | Interest (see instructions): | | | 26 | Wages (less employment credits) . | 26 | |
| a | Mortgage (paid to banks, etc.) | 16a | | 27a | Other expenses (from line 48) . . | 27a | |
| b | Other . . . | 16b | | b | **Reserved for future use** . . . | 27b | |
| 17 | Legal and professional services | 17 | | | | | |

651119

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

**Schedule K-1 (Form 1065)** **2020**

Department of the Treasury
Internal Revenue Service

For calendar year 2020, or tax year

beginning / / 2020 ending / /

## Partner's Share of Income, Deductions, Credits, etc.

► See separate instructions.

**Part I Information About the Partnership**

A Partnership's employer identification number

EIN

B Partnership's name, address, city, state, and ZIP code

A LLC

C IRS Center where partnership filed return ► OGDEN

D ☐ Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

SSN

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

Name
street

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN ______ Name ______

I1 What type of entity is this partner?

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

| | | | |
|---|---|---|---|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | | |
| 4c | Total guaranteed payments | | |
| 5 | Interest income 81 | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 6c | Dividend equivalents | 17 | Alternative minimum tax (AMT) items |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 9b | Collectibles (28%) gain (loss) | | |