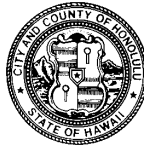


## CITY AND COUNTY OF HONOLULU



# REAL PROPERTY TAX CREDIT FOR HOMEOWNERS APPLICATION

## TAX YEAR 2026 - 2027

### PARCEL INFORMATION

Tax Map Key \_\_\_\_\_ Property Address \_\_\_\_\_

### APPLICANT INFORMATION

Last Name \_\_\_\_\_ First Name \_\_\_\_\_ Middle Name \_\_\_\_\_

Mailing Address: Street Number \_\_\_\_\_ Street Name \_\_\_\_\_ Unit No. \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone (Cell \_\_ Landline\_\_) \_\_\_\_\_ E-Mail Address (Please print clearly) \_\_\_\_\_

### QUALIFICATION REQUIREMENTS

1. Is the total combined gross income of all owners on title greater than \$80,000?  
☐ YES (If YES, **STOP**, You do not qualify for the credit) ☐ NO
2. Do you have a home exemption on this property for both the 2025 and 2026 tax years?  
☐ YES ☐ NO (If NO, **STOP**, You do not qualify for the credit)
3. 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
4. Do you expect the property to be sold or the owners on title to change before June 30, 2026?  
☐ YES ☐ NO  
 Any sale of the property or ownership change must be reported within 30 days to the Division of Treasury, Tax Relief Section, PO Box 135028, Honolulu, HI 96801-5028 as the credit may be voided and a fine may be imposed.
5. 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 808-768-3205 for assistance.

### DOCUMENT REQUIREMENT

**If you filed a Federal Tax Return for 2024, submit a Tax Return Transcript. As an alternative, if you are unable to obtain a Tax Return Transcript, submit Page 1 and 2 of your 2024 1040 Federal Tax Return or Pages 1, 2, and 3 of your 2024 1040-SR Federal Tax Return.**

# REAL PROPERTY TAX CREDIT FOR HOMEOWNERS APPLICATION

## APPLICATION MAILING INSTRUCTION

### MAIL APPLICATION TO:

City and County of Honolulu  
Division of Treasury, Tax Relief Section  
P O Box 135028  
Honolulu, HI 96801-5028

**DEADLINE TO FILE THIS APPLICATION: SEPTEMBER 30, 2025**

## INCOME OF ALL TITLEHOLDERS

### LIST NAMES AND INCOME OF ALL TITLEHOLDERS

First Name	Middle Name	Last Name	INCOME From Page 3
TOTAL COMBINED GROSS INCOME OF ALL OWNERS ON TITLE			\$

## 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 Revised Ordinances of Honolulu (ROH) 2021 §8-10.3 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 §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.

Revised Ordinance of Honolulu §8-13.5 (a) (1 & 2)

Any person who files a fraudulent application or attests to any false statement with the intent to defraud the City or evade the payment of real property taxes or any part thereof; or in any manner intentionally deceives or attempts to deceive the City, shall be guilty of a violation and be subject to a criminal fine of not more than \$2,000, in addition to being responsible for paying any outstanding taxes interest and penalties. Please sign and date.

**All owners on title must sign below**

Signature _____	Date _____	Signature _____	Date _____
Signature _____	Date _____	Signature _____	Date _____

## 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 2026 – 2027. **REQUIRED INFORMATION:**

Name _____	Relationship to Owner _____
Address _____	Phone Number _____ Email Address _____

**REMINDER: THE DEADLINE TO FILE THIS APPLICATION IS SEPTEMBER 30, 2025**

**INCOME AND DOCUMENTS WORKSHEET**  
**All Titleholders must complete this form**

Last Name	First	Middle	Soc. Sec. No. (last 4 digits only)	Date of Birth
Spouse's Last Name	First	Middle	Soc. Sec. No. (last 4 digits only)	Date of Birth

**IF YOU FILED A FEDERAL INCOME TAX RETURN, YOU MUST COMPLETE THIS SECTION**

**Submit the following required documents with your application:**

- 2024 Tax Return Transcript, or Page 1 and 2 of your 1040 Federal Return or Pages 1, 2, and 3 of your 1040-SR Federal Return if unable to obtain transcript.
  - 1099R with a box 7 code of G or 6 if you rolled-over a portion of IRA or Annuity distribution.
  - W2 for 2024 (If you worked in 2024 and received a W2)
- We reserve the right to request any other income document to verify your income.**

**List the gross amount of all income for 2024. If you filed a joint return, you must use the joint income.**

Type of Income	\$ Gross Income	Type of Income	\$ Gross Income
Wages (Include amounts deducted from wages for contributions to pension/deferred compensation plans).		Social Security/SSI Benefits	
Interest: Taxable & Tax Exempt		Veterans Disability Benefits	
Dividends		Alimony	
Business Profit/Loss		Rents/Royalties	
Capital Gains/Losses		Debt Write-Off	
Pension & Annuities (Gross Amt. less rollover)		Gambling Winnings	
IRA Distribution (Gross distribution less rollover)		List Other Income: COLA, etc	

**Income of all titleholders cannot exceed \$80,000.**

**TOTAL INCOME \$**

**IF YOU ARE NOT REQUIRED AND DID NOT FILE A FEDERAL INCOME TAX RETURN, YOU MUST COMPLETE THIS SECTION**

You must submit all income documents such as SSA1099, 1099's, W-2, Etc.  
 If you filed a State of Hawaii Tax Return, you must also submit a copy of the return (N-11).  
**We reserve the right to request any other income document to verify your income.**

**List the gross amount of all income you received in 2024.**

Type of Income	\$ Gross Income	Type of Income	\$ Gross Income
Wages (Include amounts deducted from wages for contributions to pension/deferred compensation plans)		Social Security/SSI Benefits	
Interest: Taxable & Exempt		Veterans Disability Benefits	
Dividends		Alimony	
Business Profit/Loss		Rents/Royalties	
Capital Gains/losses		Debt Write-Off	
Pension & Annuities (Gross amount less rollover)		Gambling Winnings	
IRA Distribution (Gross distribution less rollover)		List Other Income:	

**Income of all titleholders cannot exceed \$80,000.**

**TOTAL INCOME \$**

## HOW TO OBTAIN AN IRS TRANSCRIPT OF YOUR 2024 TAX RETURN

Transcripts are provided by the IRS at no charge.

**Reminder: you will need your Tax Return Transcript, not your Account Transcript.**

### OPTION 1: ACCESS TAX RETURN TRANSCRIPTS IN YOUR INDIVIDUAL ONLINE ACCOUNT

You can create and sign in to your online account at <https://www.irs.gov/payments/online-account-for-individuals>. This is the fastest way to view, print or download your Tax Return Transcripts. Please submit a hardcopy to the Tax Relief Office. If you cannot print a hardcopy, please call the Tax Relief Office at (808) 768-3205.

### OPTION 2: GET A TRANSCRIPT BY MAIL AT: [www.irs.gov](http://www.irs.gov)

You can order your tax return transcript at <http://www.irs.gov> and have it mailed to your address on record. Select **Get Your Tax Record** option. **Get Your Tax Records and Transcripts** page will appear. Select **Get Transcript by Mail. Complete information requested.** You will need to enter address used in your most recent tax return. IRS will mail to you in 5 to 10 days. **Note:** IRS will not mail transcript to an address other than the one on your 1040 return. When submitting the transcript to the Tax Relief Office, please print your full name on the upper right hand corner of the transcript.

### OPTION 3: GET A TRANSCRIPT BY MAIL BY CALLING

**Call 1-800-908-9946.** You will get a recorded message. Follow the prompts. They will ask for social security number, the street number of your address for verification, and which transcript you need. You would need the Tax Return Transcript, not the Account Transcript. IRS will mail to you in 5 to 10 days.

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

### **DEADLINE TO FILE APPLICATION: SEPTEMBER 30, 2025**

**You must file for the tax credit annually to continue receiving the credit.**