

## CALIFORNIA STATE RENTER'S CREDIT

How do I qualify for the nonrefundable renter's credit, and what is it?

The nonrefundable renter's credit is a personal income tax credit that can only be used to offset your tax liability; therefore you must have a tax liability to claim the credit.

You qualify for the Nonrefundable Renter's Credit if you meet all of the following:

- Your California adjusted gross income (AGI) is \$28,009 or less if your filing status is single or married filing separate; or \$56,018 or less if you are married filing joint, head of household, or qualified widow (er); and
- You paid rent for at least half of 2001 for property in California that was your principal residence; and
- You did not live with another person (such as a parent) who claimed you as a dependent in 2001; and
- You are not a minor living with and under the care of a parent, foster parent or legal guardian; and
- The property you rented was not exempt from California property tax in 2001; and
- You or your spouse did not claim a homeowner's property tax exemption anytime during 2001.

For information on how to claim the nonrefundable renter's credit, please refer to the Nonrefundable Renter's Credit Qualification Record in your Personal Income Tax Booklet.



**LEGAL AID SOCIETY OF ORANGE COUNTY/COMMUNITY LEGAL SERVICES**

**Low Income Taxpayer Clinic**

(800) 834-5001 or (714) 571-5200

Mondays – Thursday 9 a.m. – 8 p.m./Fridays 9 a.m. – 4 p.m.