



**APPLICATION FOR SENIOR CITIZENS OR PERMANENTLY AND TOTALLY DISABLED RENTER'S PROPERTY TAX REFUND**  
 OFFICE OF STATE TAX COMMISSIONER  
 SFN 24777 (10-2025)



**2025**

Name (If joint, use first name and initials of both)		Applicant's Social Security Number
Mailing Address		Spouse's Social Security Number
City, State, ZIP Code		Applicant's Date of Birth
Physical Location of Rented Property (Street Address, City, State, ZIP Code)		Daytime Telephone Number
Landlord's Name	Landlord's Telephone Number	
Is this address a nursing home or assisted living facility? <input type="radio"/> Yes <input type="radio"/> No	Have you lived at this address for all 12 months? <input type="radio"/> Yes <input type="radio"/> No	
<b>Must be postmarked by May 31, 2026</b> Office of State Tax Commissioner 600 E Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599 Phone: 701-328-3127 Fax: 701-328-3048		

**Certification of Rent Paid in 2025**

1. Amount of annual rent paid personally by applicant for 2025 \_\_\_\_\_
2. Does your landlord pay for the following:
  - a. Heat \_\_\_\_\_  Yes  No -----If yes, multiply line 1 x 0.14 -----
  - b. Water/garbage \_\_\_\_\_  Yes  No -----If yes, multiply line 1 x 0.02 -----
  - c. Electric \_\_\_\_\_  Yes  No -----If yes, multiply line 1 x 0.06 -----
  - d. Does your landlord provide any furniture or appliances above the standard accommodation? ---  Yes  No (See back for instructions) -----
  - e. **Total** (add lines a, b, c and d) \_\_\_\_\_
3. **Net rent paid** (subtract line 2e from line 1) \_\_\_\_\_

**Total Income for Calendar Year 2025**

4. Applicant's and spouse's income from Social Security benefits (exclude Medicare) \_\_\_\_\_
5. Applicant's and spouse's income from salary and wages \_\_\_\_\_
6. Applicant's and spouse's income from interest \_\_\_\_\_
7. Applicant's and spouse's income from other sources (S.S.I., net rental income, net income from business, capital gains, unemployment compensation, etc.) -----
8. Dependent's income from all sources -----
9. **Total income from all sources** (add lines 4, 5, 6, 7 and 8) -----
10. Deductible medical expenses (see back for instructions) -----
11. **Total income less medical expenses** (subtract line 10 from line 9) -----

**If the amount on line 11 exceeds \$70,000, you are not eligible for the credit.**

**Refund Computation**

**If you want the Office of State Tax Commissioner to compute your refund, do not complete this section**

12. Enter 20% of net rent paid (multiply line 3 x .20) -----
13. Enter 4% of total income less medical expenses (multiply line 11 x .04) -----
14. **Amount of renter's credit** (subtract line 13 from line 12). If line 13 is larger than line 12, you are not eligible for the credit -----

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Applicant	Date
Signature of Preparer if other than Applicant	Date



**Application For Senior Citizen Or Permanently And Totally Disabled Renter's Property Tax Refund For The Year 2025**

Any person 65 years of age or older with an income of \$70,000 or less per year from all sources, including the income of any person dependent upon him or her, may qualify for a renter's property tax refund up to a maximum of \$600 annually.

Any person, regardless of age, who is permanently and totally disabled, with an income of \$70,000 or less per year, may also qualify for a renter's refund. A physician's certificate or written determination of disability from the Social Security Administration must accompany only the first application.

**Instructions for Numbered Lines on Front of Application**

**Line 2:** The cost of the utilities and items provided by the landlord are estimated by multiplying the rent paid in Line 1 by the following percentages:

- 2a: 14% for heat
- 2b: 2% for water and garbage
- 2c: 6% for lights
- 2d: Furniture and appliances range from approximately \$15 per month for used items in an efficiency apartment to \$100 per month for new items in a two bedroom apartment. **Do not include** an entry for additional furniture and appliances if only the stove, refrigerator, dishwasher, and/or air conditioner are furnished.
- 2e: Total (add lines a, b, c, and d)

**Lines 4-9:** Income from all sources includes the income of a husband and wife, if they are living together, and any other person dependent upon the applicant. This income from all sources includes, but is not limited to, social security benefits, pensions, salaries, dividends, interest, net gains from the sale of property, net rental income, net profit from any business, including ranching and farming, and unemployment compensation. Life insurance death proceeds, Workers' Compensation, and Veterans' Disability are not included as income.

**Line 10:** Deductible medical expenses include unreimbursed payments for:

- Medical insurance premiums (please exclude Medicare): -----
- Hospital insurance premiums: -----
- Medicare Part D premiums: -----
- Prescription medicine and drugs: -----
- Doctor: -----
- Dentist: -----
- Hospital: -----
- Eyeglasses: -----
- Dentures: -----
- Hearing aids & batteries: -----
- Assistive equipment purchased (lift chair, compression hose, etc.):-----
- Home nursing costs: -----
- Nursing home costs: -----
- Nursing home insurance premiums:-----
- Transportation costs for medical care (total miles x \$0.70, \$110 per night lodging):--
- Total** (enter total on Line 10 on front of form):-----

**Confidentiality.** Income and medical expenses contained in this application are confidential.

**PRIVACY ACT NOTIFICATION**

In compliance with the Privacy Act of 1974, disclosure of a social security number on this form is required under N.D.C.C. §§ 57-01-15 and 57-02-08.1, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number may delay or prevent the processing of this form.