



**DIVISION OF TREASURY**  
 255 ROCKVILLE PIKE, SUITE L-15 ROCKVILLE, MARYLAND 20850  
 240-777-8931

**APPLICATION FORM**  
**PERSONAL PROPERTY BUSINESS TAX CREDIT –**  
**HOME COMPUTER TELECOMMUTING INCENTIVE**

Business Name: \_\_\_\_\_

Business Mailing Address: \_\_\_\_\_

Personal Property Tax Account Number(s): \_\_\_\_\_

**COMPUTER INFORMATION**

	Type (PC or Laptop)	Name / Series / Serial #	Purchase Date / Amount
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____

**EMPLOYEE INFORMATION**

	Employee Name	Employee Address	% Employee Telecommutes more than 30% YES / NO
1	_____	_____	more than 30% YES / NO
2	_____	_____	more than 30% YES / NO
3	_____	_____	more than 30% YES / NO
4	_____	_____	more than 30% YES / NO
5	_____	_____	more than 30% YES / NO
6	_____	_____	more than 30% YES / NO
7	_____	_____	more than 30% YES / NO
8	_____	_____	more than 30% YES / NO

**REQUIRED ITEM**

- A. To be approved for this credit, the employer must submit with this application, or subsequently provide, proof of purchase of each new home computer or laptop, it must include the date of purchase and the cost of each computer or laptop.

I hereby certify under oath and affirmation, subject to the penalties provided by law, that the information and responses in this application are true and correct to the best of my knowledge, information, and belief.

\_\_\_\_\_  
SIGNATURE OF BUSINESS OWNER

\_\_\_\_\_  
APPLICATION DATE

## BACKGROUND INFORMATION:

The tax credit established under Section 52-18O of the Montgomery County Code provides a financial incentive for employers to promote telecommuting of employees by allowing employers a reduction of their personal property tax liability for the cost of eligible computer purchases. Eligibility for the tax credit is limited to fifty (50) percent of the purchase price of a new home computer or laptop, while the aggregate tax credit for each employer may not exceed \$2,000 in any tax year.

Additional eligibility requirements for the tax credit are:

- the employer must apply for the tax credit within twelve (12) months following the purchase of the new home computer or laptop,
- the credit must be applied in either the tax year in which the purchase occurred or the subsequent tax year,
- the employer must provide proof of purchase and document the date of purchase and cost of the new home computer or laptop,
- the employer must provide the name and address of the telecommuting employee for whom the home computer or laptop was purchased,
- the employer must list the type of computer, name of the computer, series, and serial number,
- the employer must certify that the computer will be used for telecommuting, and
- the employer must certify that the telecommuting employee, for whom the new home computer or laptop was purchased, works no less than thirty (30) percent at home for any calendar year. This represents at least 78 days for a full-time employee.