

- (ii) filing deadlines;
 - (iii) applicable limitations; and
 - (iv) contact information for application forms.
- (2) Notice in the package of income tax forms and instructions shall be:
- (i) prominently placed;
 - (ii) printed in an open typeface, such as helvetica, no smaller than 10 points; and
 - (iii) positioned and colored to distinguish it from income tax material.
- (3) For income verification, the Comptroller shall:
- (i) cooperate with the Department in adopting a procedure to audit the application forms; and
 - (ii) notwithstanding § 13-202 of the Tax – General Article, supply the Department with additional information.
- (4) The Comptroller shall assist the Department in a postaudit of each application.
- (f) A homeowner who meets the requirements of this section shall be granted the property tax credit under this section against the property tax imposed on the real property of the dwelling.
- (g) (1) Except as provided in subsection (g-1) of this section, the property tax credit under this section is the total real property tax of a dwelling, less the percentage of the combined income of the homeowner that is described in paragraph (2) of this subsection.
- (2) The percentage is:
- (i) 0% of the 1st \$4,000 of combined income;
 - (ii) 1% of the 2nd \$4,000 of combined income;
 - (iii) 4.5% of the 3rd \$4,000 of combined income;
 - (iv) 6.5% of the 4th \$4,000 of combined income; and
 - (v) 9% of the combined income over \$16,000.
- (g-1) For home purchasers, the property tax credit is the amount of the credit as calculated under subsection (g) of this section multiplied by a fraction, where:
- (1) the numerator of the fraction is the number of days in the fiscal year that the home purchaser actually occupies or expects to actually occupy a dwelling in which the home purchaser has a legal interest; and