

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2010 claim must be postmarked no earlier than May 1, 2011 and no later than June 30, 2011

The Low & Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed.

PRINT OR TYPE

FOR DRA USE ONLY

STEP 1

Name, Address & Social Security Number(s)

Form section for Step 1 containing fields for Social Security Number of Claimant, Social Security Number of Co-claimant, Claimant's First Name, Initial, Last Name, Co-claimant's First Name, Initial, Last Name, Current Mailing Address, City/Town, State, and Zip Code.

STEP 2

Property Location

Form section for Step 2 containing fields for 'FROM YOUR FINAL 2010 PROPERTY TAX BILL', Location of homestead property, Map #, Lot #, and questions regarding residence on April 1, 2010 and other names on the property tax bill.

STEP 3

Eligibility

Form section for Step 3 containing eligibility questions and income reporting fields (10(a) through 11(b)).

STEP 4

Figure Your Relief Amount

Form section for Step 4 containing calculation fields for relief amount (12(a) through 17) and examples.

STEP 5

Copies & Signatures

IMPORTANT Staple: A copy of the final 2010 property tax bill, a copy of the first 2 pages of your 2010 federal income tax returns Form 1040, Form 1040A, Form 1040EZ, Form 1041 or TELEFILE WORKSHEET for all adult members of the NH household. I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence on April 1, 2010, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

FOR DRA USE ONLY

Form section for Step 5 containing signature lines for Claimant and Co-claimant, and fields for Daytime Telephone # and Date.

This completed claim must be submitted with copies of your 2010 federal income tax return and your final 2010 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2011 and no later than June 30, 2011.

MAIL TO: NH DRA DOCUMENT PROCESSING DIVISION, PO BOX 299, CONCORD, NH 03302-0299

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM VISIT US ON THE WEB AT www.nh.gov/revenue



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HOW DO I QUALIFY?

How do I qualify for Low & Moderate Income Homeowners Property Tax Relief? You must own a homestead subject to the State Education Property Tax; reside in such homestead on April 1 of the year for which the claim for relief is made; have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.

STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS

Lines 1-2 Enter the claimant's Social Security Number and the Social Security Number of the co-claimant. Attach a list of the name and Social Security Number of every adult living in the claimant's household who is not a joint owner. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). The failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.

Line 3-4 Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, civil union, divorce or other reason, attach a statement explaining the change. If the homestead is held in a trust through which the claimant holds equitable title or beneficial interest for life in the homestead, attach a copy of the trust. If your final property tax bill names someone other than you, or in addition to you, attach a copy of the deed evidencing your ownership interest. If there are additional claimants attach a list of their names and Social Security Numbers.

Lines 5-6 Enter the claimant's current mailing address (include PO Box if applicable).

STEP 2: PROPERTY LOCATION FROM YOUR FINAL 2010 PROPERTY TAX BILL

Line 7 Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.

Line 7(a) Check the box if multifamily dwelling.

Line 7(b) Enter the map and lot number of the homestead property from the property tax bill that is the subject of your claim.

Line 8 Check only one box. Check "Yes" if you resided in such homestead on April 1, 2010. Claimants on active duty in the US Armed Forces or temporarily away from the homestead but maintain the homestead as the primary domicile are eligible and should check "Yes." If you checked "Yes," proceed to the next line.

Line 9 Enter the address where you resided on April 1, 2010 if different than the address listed in Step 1.

Line 9(a) If other names appear on your tax bill other than the claimant/co-claimant, check "Yes" and attach a copy of the deed. This includes a homestead held by a trust. If not, check "No."

STEP 3: ELIGIBILITY

Line 10 Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1**. If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2**.

Line 10(a) Check the box if any adult member of the NH household was not required to file a federal income tax return for 2010.

Line 10(b) Enter the sum of the total adjusted gross income from federal Form 1040, Line 37, or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH household.

Line 10(c) If the homestead is in the name of an income-bearing trust, enter the 2010 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0.

Line 11(a) Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2010 federal income tax return. If you are not required to file a federal income tax return, then your social security income is not includable on this line.

Line 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** on Line 10 and Line 11(b) is greater than \$20,000, or if you checked **Table 2** on Line 10 and Line 11(b) is greater than \$40,000, **STOP, you are not eligible for property tax relief and should not file this claim.**



If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than \$40,000 you are not eligible.

STEP 4: FIGURE YOUR RELIEF AMOUNT

Line 12(a) Enter the decimal percentage of ownership multiplied by the percentage of the homestead property used as the claimants' principle residence and domicile. Homestead property shall not include land and buildings taxed under RSA 79-A, or land and buildings or a portion of land and buildings rented or used for commercial or industrial purposes, such as the business portion claimed on the IRS federal form 8829 (Expenses for Business Use of Your Home). To calculate the decimal percentage to be entered on Line 12(a), complete the DP-8 Worksheet below. (e.g., 50% = .50 and 100% = 1)

DP-8 Worksheet	Line 12(a) Example 1	Line 12(a) Example 2	Claimant Line 12(a)
1. % Ownership	1	1	
2. % Homestead Property	x 1	x .50	x
3. Line 12(a) decimal % (Line 1 x Line 2)	1	.50	

Line 12(b) Enter the total assessed value from the final 2010 property tax bill of your homestead after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind. Do not include property listed on the tax bill that is assessed under current use.

Line 12(c) Multiply Line 12(a) x Line 12(b).

Line 12(d) Enter the number for your municipality (Town or City) from **Table 3, Column C on page 4**. This is the equalized value of property for your Town or City.

Line 12(e) Enter the smaller amount of either Line 12(c) or Line 12(d).

Line 13 Divide Line 12(e) by 1,000.

Line 14 Enter the State Education Property Tax rate from **Table 3, Column B, page 4**.

Line 15 Multiply Line 13 by Line 14.

Line 16 Go to page 3. Find your income range in **Column A** from **Table 1** or **Table 2** and then enter on Line 16 the decimal number found in **Column B** next to your income range.

Line 17 Multiply Line 15 by Line 16.

STEP 5: COPIES & SIGNATURE(S)

Under penalties of criminal prosecution, the claimant and co-claimant, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, and telephone number (2) that the claim is made in good faith, and (3) that the facts contained in the claim are true. Only one claim may be filed for a single homestead.

ATTACHMENTS

This completed claim must be submitted with copies of your **2010** federal income tax returns, **the final 2010** property tax bill, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked **no earlier than May 1, 2011 and no later than June 30, 2011**.

NEED HELP?

Call the Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 271-2191. For more information or to check the status of your claim, visit us on the web at www.nh.gov/revenue. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

DP-8
Tables

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

TABLES FOR 2010

SINGLE PERSON TABLE 1		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$12,499.99	1.0
\$12,500	\$14,999.99	.60
\$15,000	\$17,499.99	.40
\$17,500	\$20,000	.20
\$20,000.01	and greater	you do not qualify

MARRIED PERSON OR HEAD OF NH HOUSEHOLD TABLE 2		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$24,999.99	1.0
\$25,000	\$29,999.99	.60
\$30,000	\$34,999.99	.40
\$35,000	\$40,000	.20
\$40,000.01	and greater	you do not qualify

DEFINITIONS

"HOMESTEAD" means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile for purposes of RSA 654:1. "Homestead" shall not include land and buildings taxed under RSA 79-A or land and buildings or the portion of land and buildings rented or used for commercial or industrial purposes. The term "owned" includes:

- (a) A vendee in possession under a land contract;
- (b) One or more joint tenants or tenants in common; or
- (c) A person who has equitable title, or the beneficial interest for life in the homestead.

"HOUSEHOLD INCOME" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead for which a claim is made. "Household income" shall also include all income of any trust through which the claimant holds equitable title, or the beneficial interest for life, in the homestead.

"HEAD OF A NEW HAMPSHIRE HOUSEHOLD" means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire Household" shall not include those adults who share the homestead under a landlord-tenant relationship.

"ADULT" means a person who has attained the age of 18 years.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM, VISIT US ON THE WEB AT www.nh.gov/revenue.

Below is a sample portion of an application

STEP 2 Property Location	FROM YOUR FINAL 2010 PROPERTY TAX BILL:	
	7 Location of homestead property: Town or City <u>Manchester</u>	7(a) <input type="checkbox"/> Multifamily Dwelling
	7(b) Map # <u>123</u> Lot # <u>40</u>	
	8 Did you reside in the homestead on April 1, 2010? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, give reason. _____	
	9 Address where you resided on April 1, 2010, if different than above: _____	
9(a) Do other names appear on your property tax bill other than claimant/co-claimant? No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> If yes, attach a copy of the DEED.		
STEP 3 Eligibility	10 I qualify under: Check one: <input type="checkbox"/> Table 1- Single or <input checked="" type="checkbox"/> Table 2 - Married or Head of NH Household (See definitions on page 3)	
	10(a) Check here if any adult member of this household was not required to file a federal income tax return 10(a)	<input checked="" type="checkbox"/>
	10(b) Enter the 2010 total adjusted gross income by all adult members of the household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4)..... 10(b)	<u>17,600 00</u>
	10(c) If the property is owned by an income-bearing trust, enter the total taxable Trust Income (Federal Form 1041, Line 22) if zero, enter 0 10(c)	<u>0 00</u>
	11(a) Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b) Do not leave 11(a) blank, if zero, enter 0 11(a)	<u>6,400 00</u>
	11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim 11(b)	<u>24,000 00</u>
STEP 4 Figure Your Relief Amount	12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see instructions on page 2) 12(a)	<u>1</u> ex. 50% = .50 ex. 100% = 1
	12(b) Enter the total assessed value of property after exemptions..... 12(b)	<u>135,000 00</u>
	12(c) Multiply Line 12(a) x Line 12(b).....[ex. \$150,000 x 1.0 = \$150,000]..... 12(c)	<u>135,000 00</u>
	12(d) Enter amount from Table 3, Column C on page 4 for your municipality (Town or City)..... 12(d)	<u>119,600 00</u>
	12(e) Enter the smaller amount of either Line 12(c) or Line 12(d)..... 12(e)	<u>119,600 00</u>
	13 Divide Line 12(e) by 1,000..... 13	<u>119 60</u> ex. 100,000 ÷ 1,000 = 100
	14 Enter State Education Property Tax rate from Table 3, Column B on page 4 for your municipality(Town or City) 14	<u>2 16</u>
	15 Multiply Line 13 x Line 14 15	<u>258 34</u>
	16 Enter the decimal number from Table 1 or Table 2, Column B on page 3 for which you qualify 16	<u>1.0</u>
	17 Multiply Line 15 x Line 16..... 17 If all information on this form is correct, this will be the amount of your relief check.	<u>258 34</u>

DP-8**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

Tables

TABLE 3 FOR 2010

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your relief based on any corrected numbers.

VISIT US ON THE WEB AT www.nh.gov/revenue FOR UPDATES TO THIS TABLE.

COLUMN			COLUMN			COLUMN			COLUMN		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	2.15	100,000	DORCHESTER	2.32	100,000	LANCASTER	2.18	109,600	PLAISTOW	2.61	90,300
ALBANY	2.34	96,800	DOVER	2.55	95,500	LANDAFF	2.49	81,900	PLYMOUTH	2.22	104,300
ALEXANDRIA	2.11	115,900	DUBLIN	2.25	100,000	LANGDON	2.14	113,100	PORTSMOUTH	2.43	97,400
ALLENSTOWN	2.50	100,000	DUMMER	2.04	100,100	LEBANON	2.32	97,900	RANDOLPH	1.97	113,100
ALSTEAD	2.33	112,300	DUNBARTON	2.47	100,000	LEE	2.11	122,200	RAYMOND	2.05	115,900
ALTON	2.41	98,300	DURHAM	2.19	100,000	LEMPSTER	2.29	100,000	RICHMOND	2.34	100,000
AMHERST	2.07	109,600	EAST KINGSTON	2.32	100,000	LINCOLN	2.35	109,600	RINDGE	2.34	100,000
ANDOVER	2.42	111,100	EASTON	2.43	100,000	LISBON	2.58	100,000	ROCHESTER	2.64	97,000
ANTRIM	2.50	100,000	EATON	2.15	106,000	LITCHFIELD	2.35	100,000	ROLLINSFORD	2.31	100,000
ASHLAND	2.20	106,900	EFFINGHAM	2.31	100,000	LITTLETON	2.46	100,000	ROXBURY	2.55	101,000
ATKINSON	2.19	120,000	ELLSWORTH	2.46	98,300	LIVERMORE	2.19	100,000	RUMNEY	2.36	100,000
ATKINSON & GILMANTON	2.29	100,000	ENFIELD	2.37	100,000	LONDONDERRY	2.36	104,900	RYE	2.33	100,000
AUBURN	2.74	100,000	EPPING	2.39	97,400	LOUDON	2.17	109,500	SALEM	2.19	122,000
BARNSTEAD	2.59	96,700	EPSOM	2.40	97,500	LOW & BURBANK GR	0.00	100,000	SALISBURY	2.27	110,100
BARRINGTON	2.37	107,600	ERROL	2.28	100,000	LYMAN	2.25	99,200	SANBORNTON	2.38	100,000
BARTLETT	2.40	97,800	ERVING'S GRANT	2.35	100,000	LYME	2.35	100,000	SANDOWN	2.26	114,100
BATH	2.33	100,000	EXETER	2.49	97,900	LYNDEBOROUGH	2.37	95,100	SANDWICH	2.32	90,600
BEAN'S GRANT	0.00	100,000	FARMINGTON	2.39	110,500	MADBURY	2.28	105,000	SARGENT'S PURCHASE	2.19	100,000
BEAN'S PURCHASE	2.19	100,000	FITZWILLIAM	2.18	111,300	MADISON	2.32	100,000	SEABROOK	2.51	100,000
BEDFORD	2.29	103,500	FRANCESTOWN	2.21	107,000	MANCHESTER	2.16	119,600	SECOND COLLEGE GRANT	2.30	100,000
BELMONT	2.26	111,800	FRANCONIA	2.16	107,700	MARLBOROUGH	2.07	110,200	SHARON	2.66	108,000
BENNINGTON	2.61	107,600	FRANKLIN	2.50	100,000	MARLOW	2.70	94,900	SHELburne	2.25	110,800
BENTON	2.26	97,300	FREEDOM	2.17	107,400	MARTIN'S LOCATION	0.00	100,000	SOMERSWORTH	2.51	100,000
BERLIN	2.47	100,000	FREMONT	2.52	100,000	MASON	2.19	108,200	SOUTH HAMPTON	2.22	112,000
BETHLEHEM	2.37	100,000	GILFORD	2.59	90,400	MEREDITH	2.32	103,300	SPRINGFIELD	2.39	100,000
BOSCAWEN	2.19	113,800	GILMANTON	2.38	100,000	MERRIMACK	2.10	114,400	STARK	2.09	100,000
BOW	2.48	100,000	GILSUM	2.41	100,000	MIDDLETON	2.16	108,900	STEWARTSTOWN	2.20	116,800
BRADFORD	2.37	100,000	GOFFSTOWN	2.30	103,700	MILAN	2.40	100,000	STODDARD	2.27	100,000
BRENTWOOD	2.37	100,000	GORHAM	2.29	110,200	MILFORD	2.09	120,500	STRAFFORD	2.16	112,000
BRIDGEWATER	2.18	107,400	GOSHEN	2.35	100,000	MILLSFIELD	2.48	100,000	STRATFORD	2.41	117,900
BRISTOL	2.32	113,800	GRAFTON	2.21	100,000	MILTON	2.52	100,000	STRATHAM	2.25	102,600
BROOKFIELD	2.44	100,000	GRANTHAM	2.32	100,000	MONROE	2.18	111,500	SUCCESS	2.26	100,000
BROOKLINE	2.17	118,600	GREENFIELD	2.52	107,700	MONT VERNON	2.44	100,000	SUGAR HILL	2.41	92,100
CAMBRIDGE	2.25	100,000	GREENLAND	2.19	100,000	MOULTONBOROUGH	2.32	97,200	SULLIVAN	2.40	100,000
CAMPTON	2.36	100,000	GREEN'S GRANT	2.23	100,000	NASHUA	2.38	100,000	SUNAPEE	2.22	94,000
CANAAN	2.15	100,000	GREENVILLE	2.23	109,700	NELSON	2.18	100,000	SURRY	2.29	100,000
CANDIA	2.48	109,300	GROTON	2.35	113,600	NEW BOSTON	1.96	119,100	SUTTON	2.45	96,000
CANTERBURY	2.19	115,300	HADLEY'S PURCHASE	0.00	100,000	NEW CASTLE	2.19	117,700	SWANZEY	2.29	100,000
CARROLL	2.15	112,500	HALE'S LOCATION	2.66	106,000	NEW DURHAM	2.37	100,000	TAMWORTH	2.18	100,000
CENTER HARBOR	2.18	113,300	HAMPSTEAD	2.41	100,000	NEW HAMPTON	2.14	100,000	TEMPLE	2.59	100,000
CHANDLER'S PURCHASE	2.18	100,000	HAMPTON	2.23	107,900	NEW IPSWICH	2.31	110,800	THOM & MES PURCHASE	2.37	100,000
CHARLESTOWN	2.19	100,000	HAMPTON FALLS	2.32	100,000	NEW LONDON	2.48	92,900	THORNTON	2.38	105,300
CHATHAM	2.18	96,200	HANCOCK	2.19	110,500	NEWBURY	2.30	100,000	TILTON	2.37	100,000
CHESTER	2.12	119,400	HANOVER	2.28	100,000	NEWFIELDS	2.22	108,700	TROY	2.51	100,000
CHESTERFIELD	2.21	100,000	HARRISVILLE	2.32	100,000	NEWINGTON	2.51	100,000	TUFONBORO	2.25	100,000
CHICHESTER	2.18	117,400	HART'S LOCATION	2.24	96,400	NEWMARKET	2.29	100,000	UNITY	2.42	100,000
CLAREMONT	2.42	107,000	HVERHILL	2.16	118,900	NEWPORT	2.17	111,900	WAKEFIELD	2.50	100,000
CLARKSVILLE	2.78	100,000	HEBRON	2.24	107,000	NEWTON	2.26	100,000	WALPOLE	2.18	108,000
COLEBROOK	2.20	109,600	HENNIKER	2.39	94,800	NORTH HAMPTON	2.33	100,000	WARNER	2.41	100,000
COLUMBIA	2.43	100,000	HILL	2.52	108,700	NORTHFIELD	2.25	119,400	WARREN	2.33	100,000
CONCORD (ConcSchDist)	2.51	100,000	HILLSBOROUGH	2.10	126,200	NORTHUMBERLAND	2.35	110,200	WASHINGTON	2.40	105,400
CONCORD (MerrVlySchDist)	2.57	100,000	HINSDALE	2.21	107,100	NORTHWOOD	2.34	100,000	WATERVILLE VALLEY	2.36	100,000
CONWAY	2.52	95,200	HOLDERNESS	2.42	100,000	NOTTINGHAM	2.50	96,400	WEARE	2.00	119,900
CORNISH	2.34	100,000	HOLLIS	2.37	102,800	ODELL	3.11	100,000	WEBSTER	2.18	113,300
CRAWFORD'S PURCHASE	0.93	100,000	HOOKSETT	2.35	104,300	ORANGE	2.49	100,000	WENTWORTH	2.52	118,800
CROYDON	2.19	95,000	HOPKINTON	2.68	95,300	ORFORD	2.53	104,900	WENTWORTH LOCATION	2.27	100,000
CUTT'S GRANT	0.00	100,000	HUDSON	2.20	112,600	OSSIPEE	2.37	106,000	WESTMORELAND	2.17	111,400
DALTON	2.31	108,500	JACKSON	2.17	100,000	PELHAM	2.48	100,000	WHITEFIELD	2.19	110,900
DANBURY	2.08	119,400	JAFFREY	2.58	100,000	PEMBROKE	2.35	105,000	WILMOT	2.54	100,000
DANVILLE	1.98	133,400	JEFFERSON	2.20	100,000	PETERBOROUGH	2.55	100,000	WILTON	2.02	125,600
DEERFIELD	2.61	100,000	KEENE	2.27	100,000	PIERMONT	2.55	100,000	WINCHESTER	2.22	100,000
DEERING	2.55	100,000	KENSINGTON	2.20	107,300	PINKHAM'S GRANT	2.26	100,000	WINDHAM	2.49	95,900
DERRY	2.48	100,000	KILKENNY	0.00	100,000	PITTSBURG	2.27	104,700	WINDSOR	2.68	117,400
DIX GRANT	2.50	100,000	KINGSTON	2.18	109,400	PITTSFIELD	2.65	107,200	WOLFEBORO	2.33	100,000
DIXVILLE	2.81	100,000	LACONIA	2.49	97,100	PLAINFIELD	2.32	100,000	WOODSTOCK	2.46	93,500