

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2017 DP-8



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2017 claim must be postmarked no earlier than May 1, 2018 and no later than June 30, 2018.

The Low and Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed to prior year applicants.

STEP 1 - Name, Address & Social Security Number(s)

PRINT or TYPE

Form fields for Step 1: Social Security No. of Claimant, Claimant's First Name, MI, Last name, Social Security No. of Co-Claimant, Co-Claimant's First Name, MI, Last Name, Current Mailing Address, City / Town, State, Zip Code + 4 (or Canadian Postal Code).

STEP 2 - Property Location

FROM YOUR FINAL 2017 PROPERTY TAX BILL

Form fields for Step 2: Location of homestead property, Town or City, Multi-Family Dwelling, Map #, Lot #, Did you reside in the homestead on April 1, 2017?, Address where you resided on April 1, 2017?, Do other names appear on your property tax bill other than claimant/co-claimant?

STEP 3 - Eligibility

Form fields for Step 3: I qualify under: Table 1 - Single, Table 2 - Married or Head of NH Household, CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN, 10(b) Enter the 2017 total adjusted gross income of all adult members of the NH household, 10(c) If the property is owned by an income-bearing trust, enter the 2017 total taxable trust income, 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, 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b).

STOP



INSTRUCTIONS

HOW DO I QUALIFY?

How do I qualify for Low and Moderate Income Homeowners Property Tax Relief? You must own or have an interest in 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 and 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, if applicable. Attach a list of the names and Social Security Numbers 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). Failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.

Lines 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 the claimant or co-claimant, or in addition to the claimant or co-claimant, 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 2017 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 multi-family 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 the homestead on April 1, 2017. Claimants on active duty in the US Armed Forces or temporarily away from the homestead, but maintaining 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, 2017 if different than the address listed in Step 1.

Line 9(a) If additional 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 2017.

Line 10(b) Enter the sum of the total adjusted gross income from the 2017 Federal Form 1040, Line 37, or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet for the claimant, co-claimant, and any other adult member of the NH household. Do not leave blank, if zero or negative, enter 0.

Line 10(c) If the homestead is in the name of an income-bearing trust, enter the total taxable income from the 2017 Federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0. Do not leave blank, if zero or negative, 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 2017 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. Do not leave blank, if zero or negative, enter 0.

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.** Do not leave blank, if zero or negative, enter 0.

STOP

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.



INSTRUCTIONS - continued

STEP 4: CALCULATE 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 (current use), 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 to the right. (e.g., 50% = .50 and 100% = 1.00)

DP-8 Worksheet	Line 12(a) Example 1	Line 12(a) Example 2	Claimant Line 12(a)
1. % Ownership	1.00	1.00	
2. % Homestead Property	x 1.00	x .50	x
3. Line 12(a) decimal % (Line 1 x Line 2)	1.00	.50	

Line 12(b) Enter the total assessed value of the homestead from the final 2017 property tax bill, after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind.

Line 12(c) Enter the total of Line 12(a) multiplied by Line 12(b).

Line 12(d) Enter the number for your municipality (Town or City) from **Table 3, Column C** on **page 6** or **7**. 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 Enter the total of Line 12(e) divided by 1,000.

Line 14 Enter the State Education Property Tax rate from **Table 3, Column B, page 6** or **7**.

Line 15 Enter the total of Line 13 multiplied by Line 14.

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

Line 17 Enter the total of Line 15 multiplied 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 and complete. Only one claim may be filed for a single homestead.

ATTACHMENTS

This completed claim must be submitted with copies of your **2017** federal income tax returns, **the final 2017** 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, 2018 and no later than June 30, 2018**.

NEED HELP?

Call for Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 230-5920. For more information or to check the status of your claim, visit us on the web at www.revenue.nh.gov. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

TABLES FOR 2017

SINGLE PERSON TABLE 1		
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$12,499.99	1.00
\$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		Column B Decimal Number
From	To	
\$ 00	\$24,999.99	1.00
\$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



INSTRUCTIONS - continued

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.

Below is a sample portion of an application

STEP 2 - Property Location FROM YOUR FINAL 2017 PROPERTY TAX BILL

7 Location of homestead property: Town or City 7(a) Multi-Family Dwelling

7(b) Map # 8 Did you reside in the homestead on April 1, 2017? Yes No

Lot # If no, give reason

9 Address where you resided on April 1, 2017:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? Yes No If yes, attach a copy of the deed.

STEP 3 - Eligibility

10 I qualify under: Table 1 - Single Table 2 - Married or Head of NH Household (See Definitions on page 5)

10(a) CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN

10(b) Enter the 2017 total adjusted gross income of all adult members of the NH household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4) except adult household members who were not required to file a federal income tax return. Do not leave blank. If zero or negative, enter 0. 10(b)

10(c) If the property is owned by an income-bearing trust, enter the 2017 total taxable trust income. (Federal Form 1041, Line 22). Do not leave blank. If zero or negative, enter 0. 10(c)

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 blank. If zero or negative, enter 0. 11(a)

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. Do not leave blank. If zero or negative, enter 0. 11(b)

STOP

STEP 4 - Calculate 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 4) 12(a) ex. 50% = .50
ex. 100% = 1.00

12(b) Enter the total assessed value of property after exemptions 12(b)

12(c) Enter the total amount of Line 12(a) multiplied by Line 12(b) [ex. 1.00 x \$150,000 = \$150,000] 12(c)

12(d) Enter amount from Table 3, Column C on page 6 or 7 for your municipality (Town or City) 12(d)

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

13 Enter the total of Line 12(e) divided by 1,000 13 ex. 100,000 ÷ 1,000 = 100

14 Enter State Education Property Tax rate from Table 3, Column B on page 6 or 7 for your municipality (Town or City) 14

15 Enter the total of Line 13 multiplied by Line 14 15

16 Enter the decimal number from Table 1 or Table 2, Column B on page 4 for which you qualify (1.0, .60, .40, .20)

17 Enter the total of Line 15 multiplied by Line 16

If all information on this Form is correct, this will be the amount of your tax relief check.



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

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	2.28	99,000	CANAAN	2.29	92,500	DURHAM	2.34	88,700	HAMPTON	2.20	92,900
ALBANY	2.25	108,600	CANDIA	2.45	82,300	EAST KINGSTON	2.46	86,800	HAMPTON FALLS	2.34	85,600
ALEXANDRIA	2.22	95,100	CANTERBURY	2.26	91,600	EASTON	2.22	92,100	HANCOCK	2.35	89,600
ALLENSTOWN	2.08	97,400	CARROLL	2.28	99,100	EATON	2.06	102,900	HANOVER	2.57	81,000
ALSTEAD	2.42	102,200	CENTER HARBOR	1.98	98,400	EFFINGHAM	2.29	98,400	HARRISVILLE	2.30	97,800
ALTON	2.08	97,600	CHANDLER'S PURCHASE	2.51	82,900	ELLSWORTH	2.26	92,800	HART'S LOCATION	2.26	118,600
AMHERST	2.31	90,600	CHARLESTOWN	2.22	99,400	ENFIELD	2.49	91,000	HAVERHILL	2.22	95,800
ANDOVER	2.20	91,500	CHATHAM	2.38	95,100	EPPING	2.34	82,500	HEBRON	2.43	91,200
ANTRIM	2.31	89,000	CHESTER	2.36	83,800	EPSOM	2.24	91,800	HENNIKER	2.28	89,800
ASHLAND	2.26	95,100	CHESTERFIELD	2.27	96,200	ERROL	2.17	88,100	HILL	2.33	93,900
ATKINSON	2.24	92,900	CHICHESTER	2.37	90,900	ERVING'S GRANT	3.45	82,900	HILLSBOROUGH	2.08	96,800
ATKINSON & GILMANTON	2.51	82,900	CLAREMONT	2.24	102,700	EXETER	2.35	85,000	HINSDALE	2.06	96,900
AUBURN	2.38	85,600	CLARKSVILLE	2.56	87,900	FARMINGTON	2.34	89,200	HOLDERNESS	2.29	91,600
BARNSTEAD	2.27	83,600	COLEBROOK	2.14	107,000	FITZWILLIAM	1.98	96,600	HOLLIS	2.41	87,200
BARRINGTON	2.09	95,700	COLUMBIA	2.27	88,100	FRANCESTOWN	2.25	97,200	HOOKSETT	2.67	77,400
BARTLETT	2.24	97,500	CONCORD (ConcSchDist)	2.30	96,500	FRANCONIA	2.38	90,200	HOPKINTON	2.35	88,100
BATH	2.66	98,100	CONCORD (MerrVlySchDist)	2.21	96,500	FRANKLIN	2.30	91,500	HUDSON	2.11	97,100
BEAN'S GRANT	0.00	82,900	CONWAY	2.45	86,400	FREEDOM	2.20	91,500	JACKSON	2.23	95,700
BEAN'S PURCHASE *	0.00	82,900	CORNISH	2.31	95,900	FREMONT	2.32	83,700	JAFFREY	2.31	84,600
BEDFORD	2.32	94,300	CRAWFORDS PURCHASE	2.51	82,900	GILFORD	2.27	95,100	JEFFERSON	2.25	95,800
BELMONT	2.53	89,700	CROYDON	2.23	100,800	GILMANTON	2.20	93,700	KEENE	2.36	98,000
BENNINGTON	2.36	98,200	CUTT'S GRANT	0.00	82,900	GILSUM	2.13	92,000	KENSINGTON	2.34	86,100
BENTON	2.36	90,700	DALTON	2.60	90,700	GOFFSTOWN	2.34	86,400	KILKENNY	0.00	82,900
BERLIN	2.51	99,400	DANBURY	2.33	92,100	GORHAM	2.22	94,900	KINGSTON	2.38	81,500
BETHLEHEM	2.25	82,200	DANVILLE	2.18	91,200	GOSHEN	2.25	99,200	LACONIA	2.18	95,200
BOSCAWEN	2.23	88,200	DEERFIELD	2.23	87,400	GRAFTON	2.30	97,900	LANCASTER	2.02	110,100
BOW	2.19	95,300	DEERING	2.24	88,300	GRANTHAM	2.33	95,200	LANDAFF	2.05	109,900
BRADFORD	2.26	87,100	DERRY	2.23	89,700	GREENFIELD	2.46	91,900	LANGDON	2.18	92,400
BRENTWOOD	2.31	87,700	DIX GRANT	2.38	82,900	GREENLAND	2.31	88,800	LEBANON	2.38	90,700
BRIDGEWATER	2.45	93,600	DIXVILLE	2.51	82,900	GREEN'S GRANT	2.54	82,900	LEE	2.39	85,000
BRISTOL	2.35	90,400	DORCHESTER	2.03	101,200	GREENVILLE	2.43	83,800	LEMPSTER	2.14	102,100
BROOKFIELD	2.25	89,700	DOVER	2.23	92,400	GROTON	4.11	96,400	LINCOLN	2.43	91,600
BROOKLINE	2.39	86,000	DUBLIN	2.51	95,000	HADLEY'S PURCHASE	0.00	82,900	LISBON	2.09	98,800
CAMBRIDGE	2.48	82,900	DUMMER	2.05	104,200	HALE'S LOCATION	2.20	94,500	LITCHFIELD	2.25	87,600
CAMPTON	2.30	94,400	DUNBARTON	2.35	81,900	HAMPSTEAD	2.50	82,300	LITTLETON	2.39	90,600



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

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
LIVERMORE	2.26	100,000	NEW IPSWICH	2.25	91,900	RICHMOND	2.25	103,200	SURRY	2.31	98,700
LONDONDERRY	2.21	89,600	NEW LONDON	2.34	96,600	RINDGE	2.31	86,500	SUTTON	2.26	82,600
LOUDON	2.26	90,500	NEWBURY	2.24	99,400	ROCHESTER	2.25	94,900	SWANZEY	2.27	91,600
LOW & BURBANK GR	0.00	82,900	NEWFIELDS	2.30	87,600	ROLLINSFORD	1.98	100,100	TAMWORTH	2.23	92,800
LYMAN	2.25	90,500	NEWINGTON	2.53	89,100	ROXBURY	2.53	98,000	TEMPLE	2.32	91,400
LYME	2.22	91,900	NEWMARKET	2.39	81,400	RUMNEY	2.38	98,900	THOM & MES PURCHASE	2.60	82,900
LYNDEBOROUGH	2.36	87,700	NEWPORT	2.34	96,900	RYE	2.21	93,900	THORNTON	2.11	99,500
MADBURY	2.23	91,600	NEWTON	2.25	90,500	SALEM	2.28	90,700	TILTON	2.30	92,000
MADISON	2.22	93,200	NORTH HAMPTON	2.48	84,800	SALISBURY	2.20	99,600	TROY	2.18	88,200
MANCHESTER	2.32	90,200	NORTHFIELD	1.95	100,000	SANBORNTON	2.42	88,300	TUFTONBORO	2.43	88,800
MARLBOROUGH	2.13	98,600	NORTHUMBERLAND	2.25	98,800	SANDOWN	2.55	77,400	UNITY	2.20	101,700
MARLOW	2.27	100,000	NORTHWOOD	2.34	88,800	SANDWICH	2.37	88,300	WAKEFIELD	2.29	88,200
MARTIN'S LOCATION	0.00	82,900	NOTTINGHAM	2.18	92,500	SARGENT'S PURCHASE	2.50	82,900	WALPOLE	2.05	100,000
MASON	2.30	88,200	ODELL	3.07	82,900	SEABROOK	2.31	91,900	WARNER	2.18	102,200
MEREDITH	2.21	94,800	ORANGE	2.20	95,300	SECOND COLLEGE GRANT	2.52	82,900	WARREN	2.12	102,500
MERRIMACK	2.16	93,400	ORFORD	2.35	92,300	SHARON	2.17	99,800	WASHINGTON	2.16	96,000
MIDDLETON	2.15	91,300	OSSIPEE	2.30	92,000	SHELBURNE	2.17	105,400	WATERVILLE VALLEY	2.42	100,200
MILAN	2.14	99,800	PELHAM	2.18	95,000	SOMERSWORTH	2.26	88,000	WEARE	2.13	95,200
MILFORD	2.28	90,900	PEMBROKE	2.16	94,800	SOUTH HAMPTON	2.41	92,600	WEBSTER	2.33	91,500
MILLSFIELD	2.46	82,900	PETERBOROUGH	2.45	91,200	SPRINGFIELD	2.28	99,000	WENTWORTH	2.30	97,400
MILTON	2.03	96,700	PIERMONT	2.22	92,000	STARK	2.30	97,800	WENTWORTH LOCATION	2.50	82,900
MONROE	2.38	92,700	PINKHAM'S GRANT	3.22	82,900	STEWARTSTOWN	2.15	87,400	WESTMORELAND	2.26	95,700
MONT VERNON	2.33	92,200	PITTSBURG	2.16	95,600	STODDARD	2.17	95,600	WHITEFIELD	2.20	100,800
MOULTONBOROUGH	2.29	92,000	PITTSFIELD	2.25	94,200	STRAFFORD	2.23	90,200	WILMOT	2.36	93,600
NASHUA	2.57	78,400	PLAINFIELD	2.33	100,100	STRATFORD	2.27	108,700	WILTON	2.29	95,200
NELSON	2.33	100,200	PLAISTOW	2.17	88,700	STRATHAM	2.34	89,100	WINCHESTER	2.27	99,500
NEW BOSTON	2.11	95,300	PLYMOUTH	2.44	91,200	SUCCESS	2.62	82,900	WINDHAM	2.35	86,800
NEW CASTLE	2.31	100,000	PORTSMOUTH	2.13	96,000	SUGAR HILL	2.16	102,800	WINDSOR	2.12	101,200
NEW DURHAM	2.49	93,200	RANDOLPH	2.02	112,000	SULLIVAN	2.23	101,900	WOLFEBORO	2.28	91,600
NEW HAMPTON	2.21	90,700	RAYMOND	2.24	91,000	SUNAPEE	2.28	95,400	WOODSTOCK	2.31	90,300

* No taxable property for 2017