

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2016 DP-8



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2016 claim must be postmarked no earlier than May 1, 2017 and no later than June 30, 2017.

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, Social Security No. of Co-Claimant, Current Mailing Address, City/Town, State, Zip Code + 4, Claimant's First Name, MI, Last name, Co-Claimant's First Name, MI, Last Name.

STEP 2 - Property Location

FROM YOUR FINAL 2016 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, 2016?, Address where you resided on April 1, 2016, 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 2016 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 2016 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 2016 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, 2016. 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, 2016 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 2016.

**Line 10(b)** Enter the sum of the total adjusted gross income from the 2016 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 2016 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 2016 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 2016 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 **2016** federal income tax returns, **the final 2016** 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, 2017 and no later than June 30, 2017**.

**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](http://www.revenue.nh.gov). Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**TABLES FOR 2016**

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**

<b>STEP 2 - Property Location</b>		<b>FROM YOUR FINAL 2016 PROPERTY TAX BILL</b>	
7	Location of homestead property: Town or City	MANCHESTER	7(a) <input type="checkbox"/> Multi-Family Dwelling
7(b)	Map #	1 2 3	8 Did you reside in the homestead on April 1, 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Lot #	0	If no, give reason
9	Address where you resided on April 1, 2016:		
9(a)	Do other names appear on your property tax bill other than claimant/co-claimant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, attach a copy of the deed.		
<b>STEP 3 - Eligibility</b>			
10	I qualify under: <input type="checkbox"/> Table 1 - Single <input checked="" type="checkbox"/> Table 2 - Married or Head of NH Household (See Definitions on page 5)		
10(a)	<input checked="" type="checkbox"/> CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN		
10(b)	Enter the 2016 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) 1 7 6 0 0 . 0 0
10(c)	If the property is owned by an income-bearing trust, enter the 2016 total taxable trust income. (Federal Form 1041, Line 22). Do not leave blank. If zero or negative, enter 0.		10(c) . 0 0
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) 6 4 0 0 . 0 0
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) 2 4 0 0 . 0 0
<b>STOP</b>			
<b>STEP 4 - Calculate Your Relief Amount</b>			
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) 1 . 0 0 0 0 ex. 50% = .50 ex. 100% = 1.00
12(b)	Enter the total assessed value of property after exemptions		12(b) 1 3 5 0 0 0 . 0 0
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) 1 3 5 0 0 0 . 0 0
12(d)	Enter amount from Table 3, Column C on page 6 or 7 for your municipality (Town or City)		12(d) 9 5 1 0 0
12(e)	Enter the smaller amount of either Line 12(c) or Line 12(d)		12(e) 9 5 1 0 0 . 0 0
13	Enter the total of Line 12(e) divided by 1,000		13 9 5 . 1 0 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 2 . 3 1
15	Enter the total of Line 13 multiplied by Line 14		15 2 1 9 . 6 8
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)		16 1 . 0 0
17	Enter the total of Line 15 multiplied by Line 16		17 2 1 9 . 6 8
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	2.50	93,700	CANAAN	2.39	97,800	DURHAM	2.27	92,900	HAMPTON	2.16	98,600
ALBANY	2.24	99,600	CANDIA	2.40	83,100	EAST KINGSTON	2.39	90,700	HAMPTON FALLS	2.47	90,700
ALEXANDRIA	2.18	97,900	CANTERBURY	2.18	100,200	EASTON	2.44	93,500	HANCOCK	2.41	102,900
ALLENSTOWN	2.44	89,100	CARROLL	2.33	91,000	EATON	2.14	104,500	HANOVER	2.62	81,000
ALSTEAD	2.32	98,800	CENTER HARBOR	2.43	91,600	EFFINGHAM	2.30	107,800	HARRISVILLE	2.30	98,400
ALTON	2.34	95,200	CHANDLER'S PURCHASE	2.59	84,500	ELLSWORTH	2.41	92,900	HART'S LOCATION	2.22	100,000
AMHERST	2.23	96,200	CHARLESTOWN	2.49	95,900	ENFIELD	2.38	96,000	HAVERHILL	2.36	98,000
ANDOVER	2.33	103,400	CHATHAM	2.44	93,900	EPPING	2.33	85,200	HEBRON	2.33	98,800
ANTRIM	2.37	97,500	CHESTER	2.33	93,200	EPSOM	2.19	97,400	HENNIKER	2.33	93,300
ASHLAND	2.42	96,600	CHESTERFIELD	2.53	96,600	ERROL	2.36	91,500	HILL	2.24	102,800
ATKINSON	2.20	96,300	CHICHESTER	2.37	95,900	ERVING'S GRANT	3.74	84,500	HILLSBOROUGH	2.25	100,400
ATKINSON & GILMANTON	2.57	84,500	CLAREMONT	2.42	100,800	EXETER	2.41	89,800	HINSDALE	2.18	103,600
AUBURN	2.47	90,800	CLARKSVILLE	2.36	87,400	FARMINGTON	2.43	97,600	HOLDERNESS	2.54	91,700
BARNSTEAD	2.28	92,100	COLEBROOK	2.25	106,000	FITZWILLIAM	2.60	100,700	HOLLIS	2.36	91,000
BARRINGTON	2.33	95,500	COLUMBIA	2.62	91,000	FRANCESTOWN	2.35	104,400	HOOKSETT	2.60	82,500
BARTLETT	2.48	90,800	CONCORD (ConcSchDist)	2.39	98,600	FRANCONIA	2.37	98,400	HOPKINTON	2.52	92,700
BATH	2.33	98,700	CONCORD (MerrVlySchDist)	2.25	98,600	FRANKLIN	2.35	93,600	HUDSON	2.44	87,300
BEAN'S GRANT	0.00	84,500	CONWAY	2.44	90,100	FREEDOM	2.36	97,400	JACKSON	2.30	94,600
BEAN'S PURCHASE *	0.00	84,500	CORNISH	2.38	99,600	FREMONT	2.30	87,800	JAFFREY	2.42	93,300
BEDFORD	2.57	84,600	CRAWFORDS PURCHASE	2.58	84,500	GILFORD	2.30	93,800	JEFFERSON	2.32	101,400
BELMONT	2.33	92,700	CROYDON	2.50	103,800	GILMANTON	2.32	98,300	KEENE	2.43	99,800
BENNINGTON	2.28	89,900	CUTT'S GRANT	0.00	84,500	GILSUM	2.32	97,800	KENSINGTON	2.44	88,200
BENTON	2.33	88,100	DALTON	2.40	92,300	GOFFSTOWN	2.32	93,700	KILKENNY	0.00	84,500
BERLIN	2.49	112,000	DANBURY	2.56	99,800	GORHAM	2.37	99,400	KINGSTON	2.50	85,900
BETHLEHEM	2.39	88,400	DANVILLE	2.18	97,900	GOSHEN	2.25	97,500	LACONIA	2.37	93,300
BOSCAWEN	2.36	92,600	DEERFIELD	2.23	94,400	GRAFTON	2.69	95,900	LANCASTER	2.28	103,300
BOW	2.22	99,000	DEERING	2.31	90,800	GRANTHAM	2.30	95,800	LANDAFF	2.20	100,600
BRADFORD	2.43	93,800	DERRY	2.23	94,800	GREENFIELD	2.48	93,100	LANGDON	2.46	99,400
BRENTWOOD	2.24	95,700	DIX GRANT	2.58	84,500	GREENLAND	2.44	88,500	LEBANON	2.45	93,800
BRIDGEWATER	2.45	97,400	DIXVILLE	2.58	84,500	GREEN'S GRANT	2.59	84,500	LEE	2.37	94,300
BRISTOL	2.29	97,000	DORCHESTER	2.17	97,800	GREENVILLE	2.51	95,000	LEMPSTER	2.34	104,200
BROOKFIELD	2.33	97,000	DOVER	2.39	91,700	GROTON	3.43	99,400	LINCOLN	2.36	97,500
BROOKLINE	2.47	87,200	DUBLIN	2.33	110,900	HADLEY'S PURCHASE	0.00	84,500	LISBON	2.50	100,00
CAMBRIDGE	2.56	84,500	DUMMER	2.31	110,100	HALE'S LOCATION	2.15	100,300	LITCHFIELD	2.35	95,900
CAMPTON	2.37	94,900	DUNBARTON	2.39	89,000	HAMPSTEAD	2.37	89,200	LITTLETON	2.50	89,300



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	2.34	100,000	NEW IPSWICH	2.27	93,600	RICHMOND	2.37	95,800	SURRY	2.44	101,200
LONDONDERRY	2.21	94,400	NEW LONDON	2.33	94,800	RINDGE	2.38	96,300	SUTTON	2.47	90,000
LOUDON	2.28	95,400	NEWBURY	2.52	99,100	ROCHESTER	2.46	88,300	SWANZEY	2.41	95,000
LOW & BURBANK GR	0.00	84,500	NEWFIELDS	2.38	95,200	ROLLINSFORD	2.60	83,600	TAMWORTH	2.30	100,700
LYMAN	2.50	98,500	NEWINGTON	2.32	89,800	ROXBURY	2.69	103,200	TEMPLE	2.47	97,400
LYME	2.36	93,100	NEWMARKET	2.40	85,800	RUMNEY	2.30	95,600	THOM & MES PURCHASE	2.72	84,500
LYNDEBOROUGH	2.33	95,300	NEWPORT	2.20	101,700	RYE	2.49	86,800	THORNTON	2.17	98,200
MADBURY	2.34	95,000	NEWTON	2.23	94,800	SALEM	2.39	92,300	TILTON	2.33	95,400
MADISON	2.47	91,300	NORTH HAMPTON	2.51	85,400	SALISBURY	2.38	92,600	TROY	2.24	92,100
MANCHESTER	2.31	95,100	NORTHFIELD	2.48	89,100	SANBORNTON	2.43	85,600	TUFTONBORO	2.54	95,600
MARLBOROUGH	2.20	98,900	NORTHUMBERLAND	2.28	96,500	SANDOWN	2.54	82,200	UNITY	2.40	107,000
MARLOW	2.39	101,600	NORTHWOOD	2.49	94,300	SANDWICH	2.32	97,500	WAKEFIELD	2.28	91,000
MARTIN'S LOCATION	0.00	84,500	NOTTINGHAM	2.21	97,100	SARGENT'S PURCHASE	2.74	84,500	WALPOLE	2.15	103,100
MASON	2.17	95,400	ODELL	3.28	84,500	SEABROOK	2.31	96,000	WARNER	2.25	104,000
MEREDITH	2.44	90,500	ORANGE	2.15	98,700	SECOND COLLEGE GRANT	2.54	84,500	WARREN	2.14	109,900
MERRIMACK	2.19	99,100	ORFORD	2.36	94,700	SHARON	2.40	99,500	WASHINGTON	2.30	105,000
MIDDLETON	2.24	99,100	OSSIPEE	2.38	94,200	SHELBURNE	2.18	101,400	WATERVILLE VALLEY	2.61	95,200
MILAN	2.17	98,000	PELHAM	2.08	98,600	SOMERSWORTH	2.37	95,000	WEARE	2.19	100,400
MILFORD	2.31	94,500	PEMBROKE	2.34	90,000	SOUTH HAMPTON	2.35	89,600	WEBSTER	2.24	95,700
MILLSFIELD	2.52	84,500	PETERBOROUGH	2.49	94,000	SPRINGFIELD	2.31	97,700	WENTWORTH	2.38	95,000
MILTON	2.40	92,500	PIERMONT	2.23	101,100	STARK	2.37	97,200	WENTWORTH LOCATION	2.57	84,500
MONROE	2.42	94,100	PINKHAM'S GRANT	6.20	84,500	STEWARTSTOWN	2.28	101,800	WESTMORELAND	2.41	96,200
MONT VERNON	2.32	95,000	PITTSBURG	2.16	90,300	STODDARD	2.34	101,900	WHITEFIELD	2.18	100,400
MOULTONBOROUGH	2.28	95,300	PITTSFIELD	2.23	102,300	STRAFFORD	2.20	93,000	WILMOT	2.51	92,100
NASHUA	2.54	85,000	PLAINFIELD	2.47	96,900	STRATFORD	2.57	101,200	WILTON	2.26	97,000
NELSON	2.41	103,300	PLAISTOW	2.22	95,200	STRATHAM	2.33	94,800	WINCHESTER	2.35	116,700
NEW BOSTON	2.14	99,100	PLYMOUTH	2.41	87,400	SUCCESS	2.58	84,500	WINDHAM	2.36	91,700
NEW CASTLE	2.36	97,700	PORTSMOUTH	2.41	84,900	SUGAR HILL	2.28	101,200	WINDSOR	2.22	100,900
NEW DURHAM	2.44	91,600	RANDOLPH	2.35	102,600	SULLIVAN	2.32	99,100	WOLFEBORO	2.43	95,900
NEW HAMPTON	2.20	104,300	RAYMOND	2.18	97,000	SUNAPEE	2.46	94,600	WOODSTOCK	2.43	92,800

\* No taxable property for 2016