



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF - continued

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.

STEP 5 - Copies & Signatures

IMPORTANT Attach: A copy of the final 2015 property tax bill and a copy of the first 2 pages of your 2015 federal income tax return (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, 2015, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

Signature (in ink) of Claimant - Required Daytime Telephone Number MMDYYYYY

Signature (in ink) of Co-Claimant - Required, if applicable Daytime Telephone Number MMDYYYYY

This completed claim must be submitted with copies of your 2015 federal income tax return and your final 2015 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2016 and no later than June 30, 2016.

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



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 2015 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, 2015. 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, 2015 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 2015.

Line 10(b) Enter the sum of the total adjusted gross income from the 2015 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 2015 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 2015 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 2015 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 2015 federal income tax returns, the final 2015 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, 2016** and **no later than June 30, 2016**.

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 2015

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 2015 PROPERTY TAX BILL

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

7(b) Map # 1 2 3 8 Did you reside in the homestead on April 1, 2015? Yes No

Lot # 4 0 If no, give reason _____

9 Address where you resided on April 1, 2015: _____

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 2015 total adjusted gross income of all adult members of the NH household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040EZ, Line 4). 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 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 0

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) 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 3 9 0 0

12(e) Enter the smaller amount of either Line 12(c) or Line 12(d) 12(e) 9 3 9 0 0 . 0 0

13 Enter the total of Line 12(e) divided by 1,000 13 9 3 . 9 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 . 4 2

15 Enter the total of Line 13 multiplied by Line 14 15 2 2 7 . 2 4

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) 1 . 0 0

17 Enter the total of Line 15 multiplied by Line 16 2 2 7 . 2 4

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	2.48	97,300	CANAAN	2.57	94,200	DURHAM	2.38	92,700	HAMPTON	2.49	87,800
ALBANY	2.22	99,800	CANDIA	2.40	92,200	EAST KINGSTON	2.25	90,700	HAMPTON FALLS	2.45	96,100
ALEXANDRIA	2.32	107,000	CANTERBURY	2.28	96,400	EASTON	2.56	101,000	HANCOCK	2.49	94,800
ALLENSTOWN	2.48	93,600	CARROLL	2.35	98,500	EATON	2.31	106,700	HANOVER	2.51	86,900
ALSTEAD	2.36	92,900	CENTER HARBOR	2.53	102,300	EFFINGHAM	2.26	99,700	HARRISVILLE	2.40	97,000
ALTON	2.35	97,800	CHANDLER'S PURCHASE	2.27	89,900	ELLSWORTH	2.50	102,700	HART'S LOCATION	2.30	100,000
AMHERST	2.41	92,000	CHARLESTOWN	2.22	106,400	ENFIELD	2.47	91,900	HAVERRHILL	2.27	105,500
ANDOVER	2.37	100,500	CHATHAM	2.45	94,200	EPPING	2.35	94,400	HEBRON	2.48	97,200
ANTRIM	2.39	97,800	CHESTER	2.49	89,300	EPSOM	2.23	99,800	HENNIKER	2.37	99,700
ASHLAND	2.31	100,100	CHESTERFIELD	2.44	98,500	ERROL	2.54	104,900	HILL	2.18	98,400
ATKINSON	2.45	90,600	CHICHESTER	2.53	94,100	ERVING'S GRANT	2.22	89,900	HILLSBOROUGH	2.37	106,500
ATKINSON & GILMANTON	2.25	89,900	CLAREMONT	2.52	102,800	EXETER	2.55	94,500	HINSDALE	2.38	114,500
AUBURN	2.49	94,600	CLARKSVILLE	2.57	92,800	FARMINGTON	2.41	97,000	HOLDERNESS	2.64	98,000
BARNSTEAD	2.38	97,800	COLEBROOK	2.42	104,800	FITZWILLIAM	2.34	103,800	HOLLIS	2.47	93,700
BARRINGTON	2.26	100,300	COLUMBIA	2.49	99,000	FRANCESTOWN	2.41	101,000	HOOKSETT	2.51	83,900
BARTLETT	2.45	89,200	CONCORD (ConcSchDist)	2.61	97,000	FRANCONIA	2.31	97,100	HOPKINTON	2.51	97,200
BATH	2.11	96,000	CONCORD (MerrVlySchDist)	2.43	97,000	FRANKLIN	2.45	98,200	HUDSON	2.45	92,000
BEAN'S GRANT	0.00	89,900	CONWAY	2.56	90,600	FREEDOM	2.16	104,400	JACKSON	2.34	99,800
BEAN'S PURCHASE *	0.00	89,900	CORNISH	2.59	97,300	FREMONT	2.28	93,600	JAFFREY	2.50	96,600
BEDFORD	2.55	84,800	CRAWFORDS PURCHASE	2.28	89,900	GILFORD	2.45	92,700	JEFFERSON	2.26	103,800
BELMONT	2.47	88,600	CROYDON	2.54	99,500	GILMANTON	2.34	102,000	KEENE	2.35	103,000
BENNINGTON	2.52	95,500	CUTT'S GRANT	0.00	89,900	GILSUM	2.48	104,400	KENSINGTON	2.46	96,500
BENTON	2.29	99,100	DALTON	2.52	93,700	GOFFSTOWN	2.42	91,400	KILKENNY	0.00	89,900
BERLIN	2.92	98,700	DANBURY	2.26	100,300	GORHAM	2.72	101,800	KINGSTON	2.39	92,800
BETHLEHEM	2.77	97,500	DANVILLE	2.40	90,300	GOSHEN	2.37	99,100	LACONIA	2.37	97,200
BOSCAWEN	2.41	99,800	DEERFIELD	2.26	98,700	GRAFTON	2.32	98,100	LANCASTER	2.33	112,400
BOW	2.38	93,600	DEERING	2.56	101,200	GRANTHAM	2.49	96,100	LANDAFF	2.32	112,400
BRADFORD	2.67	99,400	DERRY	2.61	92,000	GREENFIELD	2.48	96,400	LANGDON	2.36	114,000
BRENTWOOD	2.22	97,000	DIX GRANT	2.29	89,900	GREENLAND	2.44	91,500	LEBANON	2.53	98,000
BRIDGEWATER	2.55	90,000	DIXVILLE	2.28	89,900	GREEN'S GRANT	2.28	89,900	LEE	2.45	91,800
BRISTOL	2.39	97,000	DORCHESTER	2.33	109,500	GREENVILLE	2.47	94,400	LEMPSTER	2.57	105,300
BROOKFIELD	2.42	99,100	DOVER	2.49	91,300	GROTON	2.26	103,300	LINCOLN	2.44	85,800
BROOKLINE	2.43	92,100	DUBLIN	2.64	90,900	HADLEY'S PURCHASE	0.00	89,900	LISBON	2.56	108,500
CAMBRIDGE	2.24	89,900	DUMMER	2.35	111,200	HALE'S LOCATION	2.42	102,300	LITCHFIELD	2.23	99,900
CAMPTON	2.46	98,500	DUNBARTON	2.38	95,800	HAMPSTEAD	2.35	90,800	LITTLETON	2.58	96,500



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	2.42	100,000	NEW IPSWICH	2.33	98,600	RICHMOND	2.29	96,200	SURRY	2.57	100,300
LONDONDERRY	2.20	98,900	NEW LONDON	2.37	94,700	RINDGE	2.40	99,100	SUTTON	2.54	99,100
LOUDON	2.20	99,800	NEWBURY	2.42	97,200	ROCHESTER	2.56	92,500	SWANZEY	2.39	100,100
LOW & BURBANK GR	0.00	89,900	NEWFIELDS	2.33	96,900	ROLLINSFORD	2.45	93,800	TAMWORTH	2.34	103,500
LYMAN	2.50	100,200	NEWINGTON	2.62	86,200	ROXBURY	3.13	103,000	TEMPLE	2.36	96,900
LYME	2.45	98,400	NEWMARKET	2.46	92,100	RUMNEY	2.70	94,900	THOM & MES PURCHASE	2.34	89,900
LYNDEBOROUGH	2.27	95,400	NEWPORT	2.41	97,900	RYE	2.46	90,000	THORNTON	2.60	106,100
MADBURY	2.33	99,000	NEWTON	2.12	98,800	SALEM	2.43	89,300	TILTON	2.35	97,600
MADISON	2.43	99,100	NORTH HAMPTON	2.47	91,500	SALISBURY	2.44	92,300	TROY	2.34	102,000
MANCHESTER	2.42	93,900	NORTHFIELD	2.45	97,700	SANBORNTON	2.62	92,900	TUFTONBORO	2.57	92,000
MARLBOROUGH	2.16	114,600	NORTHUMBERLAND	2.36	98,600	SANDOWN	2.49	88,700	UNITY	2.32	102,000
MARLOW	2.35	100,600	NORTHWOOD	2.48	96,100	SANDWICH	2.49	95,100	WAKEFIELD	2.39	97,500
MARTIN'S LOCATION	0.00	89,900	NOTTINGHAM	2.17	102,200	SARGENT'S PURCHASE	2.19	89,900	WALPOLE	2.31	106,900
MASON	2.07	104,900	ODELL	2.26	89,900	SEABROOK	2.37	90,200	WARNER	2.16	103,300
MEREDITH	2.42	93,900	ORANGE	2.74	100,500	SECOND COLLEGE GRANT	2.13	89,900	WARREN	2.23	113,200
MERRIMACK	2.40	93,800	ORFORD	2.42	95,200	SHARON	2.39	102,400	WASHINGTON	2.43	104,200
MIDDLETON	2.48	103,600	OSSIPEE	2.53	96,800	SHELburne	2.47	103,000	WATERVILLE VALLEY	2.59	95,000
MILAN	2.41	106,100	PELHAM	2.42	87,200	SOMERSWORTH	2.45	99,100	WEARE	2.26	102,700
MILFORD	2.36	95,600	PEMBROKE	2.38	96,300	SOUTH HAMPTON	2.44	93,700	WEBSTER	2.49	97,100
MILLSFIELD	2.25	89,900	PETERBOROUGH	2.49	95,600	SPRINGFIELD	2.25	97,700	WENTWORTH	2.25	103,100
MILTON	2.39	96,600	PIERMONT	2.18	104,300	STARK	2.13	97,000	WENTWORTH LOCATION	2.24	89,900
MONROE	2.44	94,300	PINKHAM'S GRANT	3.69	89,900	STEWARTSTOWN	2.37	102,800	WESTMORELAND	2.30	106,300
MONT VERNON	2.32	96,300	PITTSBURG	2.46	103,700	STODDARD	2.29	103,500	WHITEFIELD	2.28	101,900
MOULTONBOROUGH	2.54	91,600	PITTSFIELD	2.11	101,500	STRAFFORD	2.27	99,300	WILMOT	2.42	94,400
NASHUA	2.54	88,900	PLAINFIELD	2.50	97,700	STRATFORD	2.34	99,600	WILTON	2.34	99,600
NELSON	2.35	94,000	PLAISTOW	2.49	94,600	STRATHAM	2.30	95,500	WINCHESTER	2.26	102,600
NEW BOSTON	2.40	93,500	PLYMOUTH	2.45	91,800	SUCCESS	2.27	89,900	WINDHAM	2.30	94,500
NEW CASTLE	2.43	87,300	PORTSMOUTH	2.31	93,000	SUGAR HILL	2.45	103,700	WINDSOR	2.45	99,300
NEW DURHAM	2.55	91,100	RANDOLPH	2.27	115,000	SULLIVAN	2.16	101,900	WOLFEBORO	2.45	98,600
NEW HAMPTON	2.38	100,800	RAYMOND	2.37	93,500	SUNAPEE	2.37	97,200	WOODSTOCK	2.44	97,900

* No taxable property for 2015