

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2020 DP-8



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2020 claim must be postmarked no earlier than May 1, 2021 and no later than June 30, 2021.

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, Last name, Co-Claimant's First Name, Last Name, Current Mailing Address, City / Town, State, Zip Code + 4 (or Canadian Postal Code).

STEP 2 - Property Location

FROM YOUR FINAL 2020 PROPERTY TAX BILL

Form fields for Step 2: Location of homestead property, Town or City, Map #, Lot #, Did you reside in the homestead on April 1, 2020?, Address where you resided on April 1, 2020 if different from Step 1: 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, Enter the 2020 total adjusted gross income of all adult members of the NH household, Enter the total adjusted gross income of all adult member(s) of the NH household who were not required to file a federal income tax return, Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b).

(Do not leave blank)





**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. Do not list a deceased claimant. If a claimant listed on the tax bill is deceased, provide a copy of the death certificate. 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 2020 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, 2020. 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, 2020 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 and attach a copy of the 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 2020.

**Line 10(b)** Enter the sum of the total adjusted gross income from the 2020 Federal return, Line 11 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 2020 Federal return, Line 23. 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 2020 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 2020 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 7** or **8**. 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 7** or **8**.

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

**Line 16** Go to page 5. 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 **2020** federal income tax return, **the entire actual final 2020 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2020 in most cases)**, 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, 2021 and no later than June 30, 2021**.

**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.

**APPEALS**

If your claim for tax relief is rejected in whole or in part, you may appeal in writing within 30 days from the date of the notice of rejection or the notice of relief to the Board of Tax and Land Appeals (BTLA). Please contact the BTLA for filing instructions.



**INSTRUCTIONS - continued**

**TABLES FOR 2020**

<b>SINGLE PERSON</b>		<b>TABLE 1</b>
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

<b>MARRIED PERSON OR HEAD OF NH HOUSEHOLD</b>		<b>TABLE 2</b>
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

**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.







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	1.97	91,900	CANAAN	2.02	79,100	DURHAM	2.00	81,500	HAMPTON	2.00	88,400
ALBANY	1.71	99,900	CANDIA	1.99	89,100	EAST KINGSTON	1.90	93,700	HAMPTON FALLS	2.02	86,700
ALEXANDRIA	2.20	76,500	CANTERBURY	2.21	81,000	EASTON	1.86	92,700	HANCOCK	2.01	85,400
ALLENSTOWN	2.03	80,700	CARROLL	2.14	77,800	EATON	2.01	96,700	HANOVER	2.03	82,200
ALSTEAD	1.92	99,200	CENTER HARBOR	2.13	75,900	EFFINGHAM	1.66	99,500	HARRISVILLE	1.92	84,500
ALTON	2.02	80,700	CHANDLER'S PURCHASE	1.97	87,100	ELLSWORTH	1.51	106,200	HART'S LOCATION	1.62	96,600
AMHERST	2.15	78,300	CHARLESTOWN	2.14	81,400	ENFIELD	2.00	87,500	HAVERHILL	2.01	87,000
ANDOVER	1.96	93,400	CHATHAM	1.79	96,600	EPPING	1.93	91,700	HEBRON	2.28	88,300
ANTRIM	2.05	85,400	CHESTER	1.90	88,400	EPSOM	1.91	95,600	HENNIKER	1.99	92,000
ASHLAND	1.96	83,500	CHESTERFIELD	1.96	84,400	ERROL	1.94	92,800	HILL	1.88	86,900
ATKINSON	2.10	79,800	CHICHESTER	1.91	88,600	ERVING'S GRANT	1.75	87,100	HILLSBOROUGH	1.81	96,800
ATKINSON & GILMANTON	1.97	87,100	CLAREMONT	1.92	91,600	EXETER	1.99	86,500	HINSDALE	2.11	86,500
AUBURN	1.91	90,600	CLARKSVILLE	2.09	81,800	FARMINGTON	1.89	87,800	HOLDERNESS	1.98	74,000
BARNSTEAD	1.86	86,800	COLEBROOK	1.79	98,400	FITZWILLIAM	1.96	82,800	HOLLIS	2.02	87,000
BARRINGTON	1.89	90,200	COLUMBIA	1.95	96,900	FRANCESTOWN	1.83	95,800	HOOKSETT	2.00	87,600
BARTLETT	2.14	75,600	CONCORD (ConcSchDist)	1.87	94,500	FRANCONIA	2.02	80,800	HOPKINTON	1.84	93,000
BATH	1.94	87,200	CONCORD (MerrVlySchDist)	1.80	94,500	FRANKLIN	1.95	87,100	HUDSON	2.08	80,900
BEAN'S GRANT	0.00	87,100	CONWAY	1.95	83,700	FREEDOM	1.70	103,600	JACKSON	1.70	92,100
BEAN'S PURCHASE *	0.00	87,100	CORNISH	1.88	96,100	FREMONT	1.85	91,300	JAFFREY	2.05	93,000
BEDFORD	2.00	90,600	CRAWFORDS PURCHASE	1.93	87,100	GILFORD	1.84	93,000	JEFFERSON	2.11	78,900
BELMONT	2.02	85,000	CROYDON	1.64	101,900	GILMANTON	1.82	91,000	KEENE	2.07	88,200
BENNINGTON	1.86	85,200	CUTT'S GRANT	0.00	87,100	GILSUM	1.85	93,500	KENSINGTON	1.94	87,900
BENTON	2.06	93,100	DALTON	2.13	84,400	GOFFSTOWN	1.99	83,800	KILKENNY	0.00	87,100
BERLIN	1.92	97,400	DANBURY	2.06	76,800	GORHAM	2.04	86,500	KINGSTON	1.94	85,500
BETHLEHEM	1.90	78,000	DANVILLE	2.16	81,000	GOSHEN	1.76	96,700	LACONIA	1.92	88,800
BOSCAWEN	1.88	90,600	DEERFIELD	1.71	98,600	GRAFTON	1.74	100,400	LANCASTER	1.89	94,900
BOW	1.89	93,400	DEERING	1.75	95,800	GRANTHAM	1.89	94,800	LANDAFF	1.95	92,800
BRADFORD	1.67	97,700	DERRY	1.88	93,200	GREENFIELD	1.96	96,000	LANGDON	2.02	82,000
BRENTWOOD	1.83	93,400	DIX GRANT	1.90	87,100	GREENLAND	2.00	83,600	LEBANON	1.99	91,900
BRIDGEWATER	1.84	95,600	DIXVILLE	1.83	87,100	GREEN'S GRANT	1.41	87,100	LEE	2.32	72,000
BRISTOL	1.87	95,400	DORCHESTER	1.76	89,900	GREENVILLE	1.93	84,400	LEMPSTER	2.28	101,300
BROOKFIELD	1.93	94,400	DOVER	1.93	92,500	GROTON	3.79	90,300	LINCOLN	2.22	74,600
BROOKLINE	1.87	89,300	DUBLIN	1.92	100,900	HADLEY'S PURCHASE	0.00	87,100	LISBON	2.08	88,100
CAMBRIDGE	1.93	87,100	DUMMER	1.73	97,500	HALE'S LOCATION	1.93	96,200	LITCHFIELD	1.71	98,100
CAMPTON	2.00	91,800	DUNBARTON	1.88	90,200	HAMPSTEAD	1.92	89,800	LITTLETON	1.65	94,800



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	1.93	100,000	NEW IPSWICH	1.78	91,300	RICHMOND	1.96	86,200	SURRY	1.99	88,200
LONDONDERRY	1.93	91,800	NEW LONDON	1.92	87,300	RINDGE	1.85	91,700	SUTTON	1.86	94,900
LOUDON	2.26	80,900	NEWBURY	2.13	78,300	ROCHESTER	1.94	92,400	SWANZEY	1.92	93,000
LOW & BURBANK GR	0.00	87,100	NEWFIELDS	1.90	94,700	ROLLINSFORD	2.11	83,800	TAMWORTH	1.84	93,800
LYMAN	1.73	97,200	NEWINGTON	1.87	94,000	ROXBURY	2.16	101,600	TEMPLE	1.81	95,400
LYME	2.04	89,600	NEWMARKET	2.04	85,900	RUMNEY	1.77	85,100	THOM & MES PURCHASE	2.10	87,100
LYNDEBOROUGH	1.57	94,700	NEWPORT	2.05	86,400	RYE	2.27	80,300	THORNTON	1.78	93,000
MADBURY	1.84	97,000	NEWTON	1.80	97,300	SALEM	2.20	78,100	TILTON	1.86	93,400
MADISON	1.93	95,400	NORTH HAMPTON	2.11	87,300	SALISBURY	2.05	86,500	TROY	1.93	79,600
MANCHESTER	2.36	72,100	NORTHFIELD	2.11	79,600	SANBORNTON	1.93	90,600	TUFTONBORO	1.78	90,600
MARLBOROUGH	2.10	95,300	NORTHUMBERLAND	1.92	84,400	SANDOWN	2.06	79,500	UNITY	2.01	93,600
MARLOW	1.74	96,600	NORTHWOOD	1.64	99,600	SANDWICH	1.87	89,000	WAKEFIELD	1.90	84,500
MARTIN'S LOCATION	0.00	87,100	NOTTINGHAM	1.70	99,400	SARGENT'S PURCHASE	1.98	87,100	WALPOLE	1.90	88,900
MASON	2.21	77,000	ODELL	2.41	87,100	SEABROOK	2.07	89,200	WARNER	2.05	94,300
MEREDITH	1.88	94,700	ORANGE	1.85	105,900	SECOND COLLEGE GRANT	1.87	87,100	WARREN	2.03	82,600
MERRIMACK	2.14	78,400	ORFORD	2.02	92,200	SHARON	1.76	99,000	WASHINGTON	1.97	84,500
MIDDLETON	1.89	80,500	OSSIPEE	1.97	84,300	SHELBURNE	1.77	101,900	WATERVILLE VALLEY	1.99	95,400
MILAN	1.61	103,600	PELHAM	1.94	89,100	SOMERSWORTH	1.94	88,600	WEARE	2.12	78,700
MILFORD	1.93	88,400	PEMBROKE	1.83	92,800	SOUTH HAMPTON	1.85	96,400	WEBSTER	1.91	81,500
MILLSFIELD	2.07	87,100	PETERBOROUGH	2.04	85,700	SPRINGFIELD	1.81	99,000	WENTWORTH	2.17	83,400
MILTON	1.89	93,800	PIERMONT	2.04	93,800	STARK	1.95	93,100	WENTWORTH LOCATION	1.96	87,100
MONROE	1.90	87,800	PINKHAM'S GRANT	3.15	87,100	STEWARTSTOWN	1.96	91,000	WESTMORELAND	2.00	85,000
MONT VERNON	1.93	90,000	PITTSBURG	1.97	85,900	STODDARD	1.85	92,100	WHITEFIELD	1.73	90,700
MOULTONBOROUGH	1.78	92,800	PITTSFIELD	1.62	100,400	STRAFFORD	2.32	74,500	WILMOT	1.75	96,800
NASHUA	2.08	83,400	PLAINFIELD	1.88	87,800	STRATFORD	2.05	88,200	WILTON	2.18	79,500
NELSON	1.98	89,200	PLAISTOW	2.05	89,700	STRATHAM	1.81	95,400	WINCHESTER	1.68	97,400
NEW BOSTON	2.02	83,700	PLYMOUTH	1.96	90,000	SUCCESS	2.04	87,100	WINDHAM	1.84	94,100
NEW CASTLE	1.93	79,200	PORTSMOUTH	1.90	88,900	SUGAR HILL	1.82	92,200	WINDSOR	2.03	98,700
NEW DURHAM	1.58	97,900	RANDOLPH	1.85	94,700	SULLIVAN	1.75	98,000	WOLFEBORO	1.82	92,300
NEW HAMPTON	1.94	84,800	RAYMOND	2.27	76,000	SUNAPEE	1.89	97,200	WOODSTOCK	1.86	95,300

\* No taxable property for 2020