

**New Hampshire Department of Revenue Administration
45 Chenell Drive, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE
TIR 2006-003 April 5, 2006**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

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

Filing Period: May 1, 2006 – June 30, 2006

Property owners eligible for relief must meet the following criteria:

- Own a “homestead”, or an interest in a “homestead”, subject to the education property tax;
- Have resided in such homestead on April 1, 2005;
- Had total “household income” for 2005 no greater than:
 - \$20,000 if a single person or
 - \$40,000 if married or head of a New Hampshire household.

Claim forms and instructions for 2005 Low and Moderate Income Homeowners Property Tax Relief, (Form DP-8), will be available no later than April 7, 2006 on our web site at www.revenue.nh.gov. This form will be available in a fill-in version which can either be completed online before printing or can be printed as a blank and completed. Claims for relief cannot be submitted online and are required to either be mailed to the Department at the Document Processing Division, PO Box 299, Concord, NH 03302-0299 or to be delivered in person to the Department at our 45 Chenell Drive, Concord, NH location.

All claims must be submitted with copies of your final 2005 property tax bill and 2005 federal income tax returns for all adult members to the NH household. Claims for relief will be accepted from May 1, 2006 through June 30, 2006 from New Hampshire Property Owners meeting the eligibility criteria.

Low and Moderate Income Homeowners Property Tax Relief claim forms and instructions will also be available prior to the beginning of the May 1, 2006 filing period at all municipal offices or by calling our forms line at (603) 271-2192. If you received relief for 2004, a 2005 Form DP-8 and instructions will be mailed to you prior to May 1, 2006.

Please be aware that the ratios used to determine the numbers on Page 4, Table 3, Column C, may be subject to appeal by your municipality. Should this happen the Department will recalculate your relief based on any corrected numbers and notify you of any change in relief.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by contacting them at (603) 271-2318.