

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2007 claim must be postmarked no earlier than May 1, 2008 and no later than June 30, 2008

PRINT OR TYPE

FOR DRA USE ONLY

STEP 1

Name, Address and Social Security Number(s)

Form fields for claimant and co-claimant information including Social Security numbers, names, initials, and current mailing address.

STEP 2 Property Location

Form fields for property location including homestead location, map and lot numbers, and residency questions.

STEP 3 Eligibility

Form fields for eligibility questions regarding household income, federal tax returns, and property tax bill details.

STEP 4 Figure Your Relief Amount

Form fields for calculating relief amount through a series of steps (12a-17) involving ownership percentages, assessed values, and tax rates.

STEP 5 Copies and Signatures

IMPORTANT Staple: A copy of the final 2007 property tax bill, a copy of the first 2 pages of your 2007 federal income tax returns 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, 2007, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

FOR DRA USE ONLY

SIGN HERE X

SIGN HERE X

SIGNATURE (IN INK) OF CLAIMANT - REQUIRED

SIGNATURE (IN INK) OF CO-CLAIMANT - REQUIRED, IF APPLICABLE

Day Time Phone #

DATE

DATE

This completed claim must be submitted with copies of your 2007 federal income tax return and your final 2007 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2008 and no later than June 30, 2008.

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

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM PLEASE VISIT US ON THE WEB AT www.revenue.nh.gov.

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

Instructions

INSTRUCTIONS

HOW DO I QUALIFY?	How do I qualify for Low & Moderate Income Homeowners Property Tax Relief? You must own 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; 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 And Social Security Number(s)	Lines 1-2 Enter the claimant's social security number and the social security number of the co-claimant. Attach a list of the name and social security number 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). The failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential. Line 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, please 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, please attach a copy of the trust. If your final property tax bill names someone other than you, or in addition to you, please attach a copy of the deed evidencing your ownership interest. If there are additional claimants please attach a list of their names and social security numbers. Lines 5-6 Enter the claimant's current mailing address (please include PO Box if applicable).
STEP 2 Property Location	FROM YOUR FINAL 2007 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 multifamily 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 such homestead on April 1, 2007. Claimants on active duty in the US Armed Forces or temporarily away from the homestead but maintain the homestead as the primary domicile are eligible and should check yes. If you checked yes, proceed to the next line. IF YOU CHECKED NO, YOU DO NOT QUALIFY FOR RELIEF. DO NOT FILE THIS CLAIM. Line 9 Please enter the address where you resided on April 1, 2007 if different than the address listed in Step 1. Line 9(a) If other names appear on your tax bill other than the claimant/co-claimant, please 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 in 2007. Line 10(b) Enter sum of the total adjusted gross income from federal Form 1040, Line 37, or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH household. Line 10(c) If the homestead is in the name of an income-bearing trust, enter the 2007 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, 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 2007 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. 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.  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.
STEP 4 Figure Your Relief Amount	Line 12(a) Enter the decimal percentage of ownership for the homestead property. Owners of multi-unit dwellings or a homestead that is not occupied by all owners must enter only the claimant's proportionate share of the homestead. For example, an owner of a duplex who resides in one-half of the homestead would enter .50; the owner who resides in a homestead, but owns only one-third of the homestead property would enter .3333. Line 12(b) Enter the total assessed value from the final 2007 property tax bill of your homestead after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind. Do not include property listed on the tax bill that is assessed under current use. Line 12(c) Multiply Line 12(a) x Line 12(b). Line 12(d) Enter the number for your municipality (Town or City) from Table 3, Column C on page 4 . This is the equalized value of property for your Town or City. Line 12(e) Enter the lesser (smaller) of Line 12(c) or Line 12(d). Line 13 Divide Line 12(e) by 1,000. Line 14 Enter the State Education Property Tax rate from Table 3, Column B, page 4 . Line 15 Multiply Line 13 by Line 14. Line 16 Go to page 3. Find your income range in Column A from Table 1 or Table 2 and then enter on Line 16 the decimal number found in Column B next to your income range. Line 17 Multiply Line 15 by Line 16. You should receive a relief check in approximately 4 months.
STEP 5 Copies and 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. Only one claim may be filed for a single homestead.
Attach- ments	This completed claim must be submitted with copies of your 2007 federal income tax returns, the final 2007 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, 2008 and no later than June 30, 2008 .
NEED HELP	Call the Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 271-2191. 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.
AP- PEALS	If your claim for relief is denied or adjusted, you have the right to appeal the decision in writing, postmarked within 30 days of the Notice of Relief or Letter of Rejection to the Board of Tax and Land Appeals, Johnson Hall, 107 Pleasant Street, Concord, NH 03301.

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Tables

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF
TABLES FOR 2007

SINGLE PERSON TABLE 1		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$12,499	1.0
\$12,500	\$14,999	.60
\$15,000	\$17,499	.40
\$17,500	\$20,000	.20
\$20,001	and greater	you do not qualify

MARRIED PERSON OR HEAD OF NH HOUSEHOLD TABLE 2		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$24,999	1.0
\$25,000	\$29,999	.60
\$30,000	\$34,999	.40
\$35,000	\$40,000	.20
\$40,001	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.

"**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, including civil union partners.

"**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.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM, VISIT US ON THE WEB AT www.revenue.nh.gov.

EXAMPLE

STEP 2 Property Location	FROM YOUR FINAL 2007 PROPERTY TAX BILL:	
	7 Location of homestead property: Town or City <u>Manchester</u> 7(a) <input type="checkbox"/> Multifamily Dwelling	
	7(b) Map # <u>123</u> Lot # <u>40</u>	
	8 Did you reside in the homestead on April 1, 2007? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, give reason. _____	
STEP 3 Eligibility	9 Address where you resided on April 1, 2007, if different than above: _____	
	9(a) Do other names appear on your property tax bill other than claimant/co-claimant? No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> If yes, attach a copy of the DEED.	
	10 I qualify under: Check one: <input type="checkbox"/> Table 1- Single or <input checked="" type="checkbox"/> Table 2 - Married or Head of NH Household (See definitions on page 3)	
	10(a) Check here if any adult member of this household was not required to file a federal income tax return 10(a)	<input checked="" type="checkbox"/>
STEP 4 Figure Your Relief Amount	10(b) Enter the 2007 total adjusted gross income by all adult members of the household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4)..... 10(b)	<u>17,600</u> <u>00</u>
	10(c) If the property is owned by an income-bearing trust, enter the total taxable Trust Income (Federal Form 1041, Line 22) if zero, enter 0..... 10(c)	<u>0</u> <u>00</u>
	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 11(a) blank, if zero, enter 0..... 11(a)	<u>6,400</u> <u>00</u>
	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 11(b)	<u>24,000</u> <u>00</u>
	12(a) Enter the decimal percentage of ownership for the homestead property 12(a)	<u>1</u> <u>00</u> ie. 50% = .50 ie. 100% = 1
	12(b) Enter the total assessed value of property after exemptions..... 12(b)	<u>135,000</u> <u>00</u>
	12(c) Multiply Line 12(a) x Line 12(b)..... [ie, \$150,000 x 1.0 = \$150,000]..... 12(c)	<u>135,000</u> <u>00</u>
12(d) Enter amount from Table 3, Column C on page 4 for your municipality (Town or City)..... 12(d)	<u>98,600</u> <u>00</u>	
12(e) Enter the lesser (smaller) of Line 12(c) or Line 12(d) [the smaller number]..... 12(e)	<u>98,600</u> <u>00</u>	
13 Divide Line 12(e) by 1,000..... 13	<u>98</u> <u>60</u> ie. 100,000 ÷ 1,000 = 100	
14 Enter State Education Property Tax rate from Table 3, Column B on page 4 for your municipality (Town or City) 14	<u>2</u> <u>42</u>	
15 Multiply Line 13 x Line 14 15	<u>238</u> <u>61</u>	
16 Enter the decimal number from Table 1 or Table 2, Column B on page 3 for which you qualify 16	<u>1.0</u>	
17 Multiply Line 15 x Line 16..... 17 If all information on this form is correct, this will be the amount of your relief check.	<u>238</u> <u>61</u>	

DP-8**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF
TABLE 3 FOR 2007**

Tables

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

VISIT US ON THE WEB AT WWW.REVENUE.NH.GOV FOR UPDATES TO THIS TABLE.

COLUMN			COLUMN			COLUMN			COLUMN		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	2.00	88,500	DORCHESTER	2.53	75,100	LANCASTER	2.69	75,500	PLAISTOW	2.39	95,500
ALBANY	2.22	92,800	DOVER	2.31	94,700	LANDAFF	2.39	83,200	PLYMOUTH	2.73	80,000
ALEXANDRIA	2.06	95,600	DUBLIN	2.36	100,000	LANGDON	2.17	100,000	PORTSMOUTH	2.34	92,300
ALLENSTOWN	2.38	95,400	DUMMER	2.98	95,700	LEBANON	2.24	85,700	RANDOLPH	2.29	88,700
ALSTEAD	2.31	90,100	DUNBARTON	2.26	91,200	LEE	2.18	103,700	RAYMOND	2.20	100,000
ALTON	2.07	98,200	DURHAM	2.52	94,500	LEMPSTER	1.92	100,000	RICHMOND	2.37	87,600
AMHERST	2.22	98,500	EAST KINGSTON	2.51	85,900	LINCOLN	2.21	96,500	RINDGE	2.37	93,800
ANDOVER	2.38	91,300	EASTON	2.18	87,400	LISBON	2.25	86,200	ROCHESTER	2.29	96,500
ANTRIM	2.37	84,900	EATON	1.90	100,000	LITCHFIELD	2.00	107,500	ROLLINSFORD	2.22	100,000
ASHLAND	2.70	80,100	EFFINGHAM	2.22	93,100	LITTLETON	2.28	85,500	ROXBURY	2.36	88,100
ATKINSON	2.28	103,000	ELLSWORTH	2.15	106,100	LIVERMORE	2.24	100,000	RUMNEY	1.93	94,200
ATKINSON & GILMANTON	2.98	74,200	ENFIELD	2.60	79,200	LONDONDERRY	2.31	98,800	RYE	2.22	90,700
AUBURN	2.33	100,000	EPPING	2.24	94,600	LOUDON	2.18	94,100	SALEM	2.30	100,000
BARNSTEAD	2.26	94,000	EPSOM	2.14	100,000	LOW & BURBANK GR	0.00	74,200	SALISBURY	2.92	76,700
BARRINGTON	2.11	100,000	ERROL	2.79	70,200	LYMAN	2.15	100,000	SANBORNTON	2.29	89,400
BARTLETT	2.17	100,000	ERVING'S GRANT	3.14	74,200	LYME	2.28	94,200	SANDOWN	2.90	76,400
BATH	2.44	100,000	EXETER	2.30	94,800	LYNDEBOROUGH	2.28	96,700	SANDWICH	2.84	88,000
BEAN'S GRANT	0.00	74,200	FARMINGTON	2.30	91,900	MADBURY	2.08	100,000	SARGENT'S PURCHASE	2.75	74,200
BEAN'S PURCHASE	2.72	74,200	FITZWILLIAM	2.16	96,200	MADISON	2.27	93,500	SEABROOK	2.34	91,500
BEDFORD	2.42	86,900	FRANCESTOWN	2.71	80,600	MANCHESTER	2.42	98,600	SECOND COLLEGE GRANT	3.12	74,200
BELMONT	1.94	100,000	FRANCONIA	2.20	100,000	MARLBOROUGH	1.94	104,800	SHARON	2.19	83,500
BENNINGTON	2.20	86,500	FRANKLIN	2.33	91,000	MARLOW	2.23	91,600	SHELburne	1.87	100,000
BENTON	3.29	58,600	FREEDOM	2.05	100,000	MARTIN'S LOCATION	0.00	74,200	SOMERSWORTH	2.42	89,400
BERLIN	2.34	96,700	FREMONT	2.20	96,800	MASON	2.27	100,000	SOUTH HAMPTON	2.00	108,600
BETHLEHEM	2.38	89,700	GILFORD	2.33	90,000	MEREDITH	2.15	93,900	SPRINGFIELD	2.23	93,300
BOSCAWEN	2.04	100,000	GILMANTON	2.40	86,000	MERRIMACK	2.27	100,000	STARK	2.26	91,200
BOW	2.31	98,800	GILSUM	2.37	80,900	MIDDLETON	2.05	100,000	STEWARTSTOWN	3.01	60,400
BRADFORD	2.12	100,000	GOFFSTOWN	2.87	79,600	MILAN	2.18	85,000	STODDARD	2.17	100,000
BRENTWOOD	2.23	95,400	GORHAM	1.78	100,000	MILFORD	2.11	100,000	STRAFFORD	2.14	100,000
BRIDGEWATER	2.51	90,500	GOSHEN	2.20	85,600	MILLSFIELD	2.63	74,200	STRATFORD	2.02	92,100
BRISTOL	2.07	100,000	GRAFTON	2.21	100,000	MILTON	2.36	87,900	STRATHAM	2.51	85,100
BROOKFIELD	2.21	100,000	GRANTHAM	2.17	100,000	MONROE	3.00	58,300	SUCCESS	2.74	74,200
BROOKLINE	2.58	85,200	GREENFIELD	2.52	100,000	MONT VERNON	2.52	90,000	SUGAR HILL	2.39	100,000
CAMBRIDGE	2.79	74,200	GREENLAND	2.77	82,600	MOULTONBOROUGH	2.12	94,600	SULLIVAN	2.09	83,800
CAMPTON	2.52	75,600	GREEN'S GRANT	2.88	74,200	NASHUA	2.27	100,000	SUNAPEE	2.33	82,400
CANAAN	2.10	100,000	GREENVILLE	2.20	107,900	NELSON	1.73	120,100	SURRY	2.01	100,000
CANDIA	2.64	80,800	GROTON	1.99	94,600	NEW BOSTON	2.01	102,400	SUTTON	2.15	93,100
CANTERBURY	2.11	100,000	HADLEY'S PURCHASE	0.00	74,200	NEW CASTLE	2.36	83,300	SWANZEY	2.56	78,100
CARROLL	1.76	100,000	HALE'S LOCATION	1.89	83,200	NEW DURHAM	2.22	93,100	TAMWORTH	2.51	84,600
CENTER HARBOR	1.97	100,000	HAMPSTEAD	2.55	90,600	NEW HAMPTON	2.24	84,800	TEMPLE	2.16	89,600
CHANDLER'S PURCHASE	2.76	74,200	HAMPTON	2.91	75,800	NEW IPSWICH	2.24	90,000	THOM & MES PURCHASE	2.75	74,200
CHARLESTOWN	2.01	89,900	HAMPTON FALLS	2.67	81,400	NEW LONDON	2.43	85,000	THORNTON	2.28	82,200
CHATHAM	2.65	100,000	HANCOCK	2.35	100,000	NEWBURY	2.30	91,300	TILTON	2.33	86,100
CHESTER	2.27	103,200	HANOVER	2.80	78,700	NEWFIELDS	2.55	79,700	TROY	2.85	76,500
CHESTERFIELD	3.25	73,100	HARRISVILLE	2.32	81,600	NEWINGTON	2.38	85,200	TUFTONBORO	2.22	88,500
CHICHESTER	2.46	84,900	HART'S LOCATION	2.05	100,000	NEWMARKET	2.53	89,600	UNITY	2.03	100,000
CLAREMONT	2.54	84,000	Haverhill	1.88	95,400	NEWPORT	2.16	95,300	WAKEFIELD	2.24	96,800
CLARKSVILLE	2.33	89,800	HEBRON	2.32	95,400	NEWTON	2.08	105,100	WALPOLE	2.25	100,000
COLEBROOK	2.12	87,100	HENNIKER	2.29	93,100	NORTH HAMPTON	2.84	91,600	WARNER	2.19	100,000
COLUMBIA	1.98	109,400	HILL	2.78	84,500	NORTHFIELD	2.54	83,700	WARREN	2.06	93,000
CONCORD (ConcSchoolDist)	2.13	96,400	HILLSBOROUGH	2.21	96,400	NORTHUMBERLAND	2.32	100,000	WASHINGTON	2.18	100,000
CONCORD (MerrVlySchDist)	2.16	96,400	HINSDALE	2.12	91,800	NORTHWOOD	2.19	100,000	WATERVILLE VALLEY	2.30	100,000
CONWAY	2.55	81,300	HOLDERNESS	2.53	82,600	NOTTINGHAM	2.04	100,000	WEARE	2.08	100,000
CORNISH	2.22	89,000	HOLLIS	2.77	77,200	ODELL	2.81	74,200	WEBSTER	2.11	93,800
CRAWFORD'S PURCHASE	2.75	74,200	HOOKSETT	2.72	77,100	ORANGE	2.17	100,000	WENTWORTH	2.22	88,200
CROYDON	2.33	73,000	HOPKINTON	2.08	100,000	ORFORD	2.22	100,000	WENTWORTH LOCATION	2.78	74,200
CUTT'S GRANT	0.00	74,200	HUDSON	2.33	97,400	OSSIPEE	2.11	94,400	WESTMORELAND	1.89	104,600
DALTON	2.97	55,400	JACKSON	2.56	85,800	PELHAM	2.11	104,500	WHITEFIELD	2.41	86,100
DANBURY	1.93	100,000	JAFFREY	2.35	93,300	PEMBROKE	2.41	88,000	WILMOT	2.19	86,800
DANVILLE	2.26	100,000	JEFFERSON	2.29	100,000	PETERBOROUGH	2.37	93,700	WILTON	2.05	100,000
DEERFIELD	2.15	103,100	KEENE	2.02	98,700	PIERMONT	2.25	85,000	WINCHESTER	2.25	90,500
DEERING	2.15	100,000	KENSINGTON	2.47	91,000	PINKHAM'S GRANT	2.94	74,200	WINDHAM	2.22	100,000
DERRY	2.44	100,000	KILKENNY	0.00	74,200	PITTSBURG	2.02	96,600	WINDSOR	2.21	100,000
DIX GRANT	2.64	74,200	KINGSTON	2.60	86,900	PITTSFIELD	2.22	100,000	WOLFEBORO	2.15	95,700
DIXVILLE	2.74	74,200	LACONIA	2.17	95,200	PLAINFIELD	2.65	80,800	WOODSTOCK	2.22	93,900