



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2023 claim must be postmarked no earlier than May 1, 2024 and no later than June 30, 2024.

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)

Do not list a deceased claimant.

PRINT or TYPE

1	Social Security No. of Claimant	3	Claimant's First Name	MI
			Last name	
2	Social Security No. of Co-Claimant	4	Co-Claimant's First Name	MI
			Last Name	
5	Current Mailing Address			
6	City / Town	State	Zip Code + 4 (or Canadian Postal Code)	

STEP 2 - Property Location

FROM YOUR FINAL 2023 PROPERTY TAX BILL

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

7(b) Map and Lot # (Enter preceding zeros)

8 Did you reside in the homestead on April 1, 2023? ☐ Yes ☐ No If no, give reason

9 Address where you resided on April 1, 2023 if different from Step 1:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? If yes, attach a copy of the property deed, a copy of the entire trust, or a copy of the death certificate. ☐ Yes ☐ No

STEP 3 - Eligibility

STOP

I qualify under:

	<input type="checkbox"/> Table 1 - Single	<input type="checkbox"/> Table 2 - Married or Head of NH Household (See Definitions on page 5)
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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 2023 total adjusted gross income of all adult members of the NH household (Federal Return, Line 11) 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.

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10(b)

10(c) If the property is owned by an income-bearing trust, enter the 2023 total taxable trust income. (Federal return 1041, Line 23). Do not leave blank. If zero or negative, enter 0.

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10(c)

11(a) 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. Do not include income from Line 10(b). Do not leave blank. If zero or negative, enter 0.

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11(a)

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 \$37,000 for a single person, or \$47,000 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.

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11(b)

(Do not leave blank)



New Hampshire
Department of
Revenue Administration

2023
DP-8



000DP82321862

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 3)

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 **pages 5 or 6 of DP-8 Instructions** 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 **pages 5 or 6 of DP-8 Instructions** 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 3 of DP-8 Instructions** for which you qualify (1.0, .60, .40, .20)

16

17 Enter the total of Line 15 multiplied by Line 16

17

If all information on this Form is correct, this will be the amount of your tax relief check.

STEP 5 - Copies & Signatures

IMPORTANT You must Attach: A copy of the actual final 2023 property tax bill indicating total assessed value (the tax bill mailed to you between October and December of 2023 in most cases) and a copy of the first 2 pages of your 2023 federal income tax return (Form 1040, Form 1040-SR, or Form 1041) or TELEFILE WORKSHEET for all adult members of the NH household. Failure to include the attachments will delay processing.

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, 2023, 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

Today's Date (MMDDYYYY)

Signature (in ink) of Co-Claimant - Required, if applicable

Daytime Telephone Number

Today's Date (MMDDYYYY)

This completed claim must be submitted with copies of your 2023 federal income tax return and your final 2023 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2024 and no later than June 30, 2024.

FILE ONLINE AT GRANITE TAX CONNECT WWW.REVENUE.NH.GOV/GTC

or MAIL TO:

NH DRA
TAXPAYER SERVICES DIVISION
PO BOX 299
CONCORD, NH 03302-0299