



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 and 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) \$37,000 or less if a single person or (2) \$47,000 or less if married or head of a NH household.

ATTACHMENTS

This completed claim must be submitted with copies of your **2025** federal income tax return, **the entire actual final 2025 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2025 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, 2026 and no later than June 30, 2026**.

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 two 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.

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.

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 gtc.revenue.nh.gov/TAP. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov, by calling the Forms Line at (603) 230-5001, or request them through Granite Tax Connect at gtc.revenue.nh.gov/TAP.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS

LINES 1 AND 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 AND 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 document. 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 AND 6

Enter the claimant's current mailing address (include PO Box if applicable).

STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2025 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, 2025. 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."

LINE 9

Enter the address where you resided on April 1, 2025 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 document. If not, check "No." If a claimant listed on the tax bill is deceased, provide a copy of the death certificate.

STEP 3: ELIGIBILITY

STOP: IF YOU ARE SINGLE AND YOUR TOTAL HOUSEHOLD INCOME IS GREATER THAN \$37,000 YOU ARE NOT ELIGIBLE. IF YOU ARE A MARRIED PERSON OR HEAD OF A NH HOUSEHOLD AND THE TOTAL HOUSEHOLD INCOME IS GREATER THAN \$47,000 YOU ARE NOT ELIGIBLE.

LINE 10

Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1** (page 3). If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2** (page 3).

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 2025.

LINE 10(b)

Enter the sum of the total adjusted gross income from the 2025 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 2025 Federal return 1041, 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 2025 federal income tax return. **If you are not required to file a federal income tax return, do not include social security income on this line.** Do not leave blank; if zero or negative, or if your only income is social security income, then enter 0.

LINE 11(b)

Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** (page 3) on Line 10 and Line 11(b) is greater than \$37,000, or if you checked **Table 2** (page 3) on Line 10 and Line 11(b) is greater than \$47,000, **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.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM VISIT
US ON THE WEB AT: gtr.revenue.nh.gov/TAP



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' principal 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	

If you are filling this form out on your computer, after you enter the net assessed value of the property on Line 12(b), you can tab through the remaining fields and the form will calculate the tax relief amount for you based on the information you provided in the previous fields.

LINE 12(b)

Enter the total assessed value of the homestead from the final 2025 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 5** or **6**. 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 5** or **6**.

LINE 15

Enter the total of Line 13 multiplied by Line 14.

LINE 16

Find your income range from **Table 1, Column A** or **Table 2, Column A at the bottom of this page**, 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.

TABLES FOR 2025

TABLE 1 SINGLE PERSON		
COLUMN A HOUSEHOLD INCOME		COLUMN B DECIMAL NUMBER
FROM	TO	
\$ 0	\$23,099.99	1.00
\$23,100	\$27,799.99	.60
\$27,800	\$32,399.99	.40
\$32,400	\$37,000	.20
\$37,000.01	AND GREATER	YOU DO NOT QUALIFY

TABLE 2 MARRIED PERSON OR HEAD OF NH HOUSEHOLD		
COLUMN A HOUSEHOLD INCOME		COLUMN B DECIMAL NUMBER
FROM	TO	
\$ 0	\$29,399.99	1.00
\$29,400	\$35,299.99	.60
\$35,300	\$41,099.99	.40
\$41,100	\$47,000	.20
\$47,000.01	AND GREATER	YOU DO NOT QUALIFY



BELOW IS A SAMPLE PORTION OF AN APPLICATION

STEP 2 - Property Location

FROM YOUR FINAL 2025 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, 2025? Yes No If no, give reason

9 Address where you resided on April 1, 2025 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

10 I qualify under: Table 1 - Single Table 2 - Married or Head of NH Household (See Definitions on page 1 of DP-8 Instructions.)

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 2025 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. 10(b)

10(c) If the property is owned by an income-bearing trust, enter the 2025 total taxable trust income. (Federal return 1041, Line 23). Do not leave blank. If zero or negative, enter 0. 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. 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. 11(b)

STOP

(Do not leave blank)

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.



TABLE 3 FOR 2025

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	0.94	218,900	CANAAN	1.49	134,420	DURHAM	1.06	208,120	HAMPTON	1.16	197,340
ALBANY	1.06	219,120	CANDIA	1.01	205,260	EAST KINGSTON	1.02	201,520	HAMPTON FALLS	1.14	180,180
ALEXANDRIA	1.49	134,860	CANTERBURY	1.58	140,800	EASTON	1.07	201,960	HANCOCK	1.56	128,920
ALLENSTOWN	1.22	170,500	CARROLL	1.23	178,200	EATON	1.43	140,580	HANOVER	1.13	201,080
ALSTEAD	1.08	200,420	CENTER HARBOR	1.40	147,400	EFFINGHAM	0.97	208,340	HARRISVILLE	1.08	198,000
ALTON	1.86	125,400	CHANDLER'S PURCHASE	0.45	170,280	ELLSWORTH	0.79	225,940	HART'S LOCATION	0.73	194,700
AMHERST	1.49	145,640	CHARLESTOWN	1.76	122,760	ENFIELD	1.17	185,240	HAVERHILL	1.12	185,020
ANDOVER	0.98	205,260	CHATHAM	0.94	225,060	EPPING	1.03	211,860	HEBRON	1.54	133,320
ANTRIM	1.19	150,700	CHESTER	1.15	195,140	EPSOM	1.04	224,840	HENNIKER	1.21	177,100
ASHLAND	1.13	161,040	CHESTERFIELD	1.57	134,860	ERROL	1.12	175,120	HILL	1.00	215,160
ATKINSON	1.33	162,800	CHICHESTER	1.09	183,700	ERVING'S GRANT	1.41	170,280	HILLSBOROUGH	1.09	200,200
ATKINSON & GILMANTON	1.17	170,280	CLAREMONT	1.23	169,620	EXETER	1.19	192,940	HINSDALE	1.35	146,080
AUBURN	1.13	192,500	CLARKSVILLE	2.49	126,060	FARMINGTON	1.05	192,280	HOLDERNESS	1.13	156,860
BARNSTEAD	1.13	183,040	COLEBROOK	1.08	209,660	FITZWILLIAM	1.26	169,620	HOLLIS	1.21	176,000
BARRINGTON	1.15	175,340	COLUMBIA	2.02	88,000	FRANCESTOWN	1.08	220,880	HOOKSETT	1.15	187,220
BARTLETT	1.21	191,400	CONCORD (ConcSchDist)	1.58	135,300	FRANCONIA	1.60	140,800	HOPKINTON	1.04	214,720
BATH	1.39	136,840	CONCORD (MerrVlySchDist)	1.61	135,300	FRANKLIN	1.21	177,100	HUDSON	1.25	167,420
BEAN'S GRANT	0.00	170,280	CONWAY	1.11	184,140	FREEDOM	1.09	214,720	JACKSON	1.07	209,220
BEAN'S PURCHASE	0.00	170,280	CORNISH	1.03	212,960	FREMONT	1.04	203,500	JAFFREY	1.12	216,480
BEDFORD	1.15	190,080	CRAWFORD'S PURCHASE	1.06	170,280	GILFORD	1.15	167,200	JEFFERSON	1.66	124,960
BELMONT	1.10	187,220	CROYDON	0.82	221,100	GILMANTON	1.01	209,440	KEENE	1.57	137,280
BENNINGTON	1.18	188,760	CUTT'S GRANT	0.00	170,280	GILSUM	0.89	211,200	KENSINGTON	1.10	205,260
BENTON	1.06	208,560	DALTON	1.23	155,100	GOFFSTOWN	1.19	178,200	KILKENNY	0.00	170,280
BERLIN	1.24	173,800	DANBURY	1.46	119,680	GORHAM	0.96	218,900	KINGSTON	1.16	192,060
BETHLEHEM	1.23	170,280	DANVILLE	1.59	135,960	GOSHEN	1.00	203,940	LACONIA	1.12	198,880
BOSCAWEN	1.07	170,280	DEERFIELD	1.04	220,220	GRAFTON	0.93	223,520	LANCASTER	1.14	177,320
BOW	1.21	185,240	DEERING	1.02	219,120	GRANTHAM	1.40	153,120	LANDAFF	2.49	141,900
BRADFORD	0.83	210,540	DERRY	1.14	199,760	GREENFIELD	1.06	208,560	LANGDON	1.63	140,360
BRENTWOOD	1.04	208,340	DIX GRANT	1.12	170,280	GREENLAND	1.14	181,720	LEBANON	1.14	207,460
BRIDGEWATER	1.15	178,200	DIXVILLE	1.08	170,280	GREEN'S GRANT	0.97	170,280	LEE	1.57	146,520
BRISTOL	1.09	214,720	DORCHESTER	0.89	211,200	GREENVILLE	1.09	190,080	LEMPSTER	0.96	229,680
BROOKFIELD	0.97	210,100	DOVER	1.16	194,040	GROTON	1.30	115,500	LINCOLN	1.66	140,580
BROOKLINE	1.13	200,640	DUBLIN	1.11	205,700	HADLEY'S PURCHASE	0.00	170,280	LISBON	1.09	201,300
CAMBRIDGE	1.06	170,280	DUMMER	0.92	232,540	HALE'S LOCATION	0.93	208,120	LITCHFIELD	0.97	218,020
CAMPTON	1.32	191,180	DUNBARTON	1.00	210,540	HAMPSTEAD	1.14	194,480	LITTLETON	1.01	211,420



TABLE 3 FOR 2025 (continued)

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	1.12	220,000	NEW IPSWICH	1.04	199,320	RICHMOND	1.30	174,900	SURRY	1.13	175,780
LONDONDERRY	1.08	209,440	NEW LONDON	1.14	175,340	RINDGE	0.98	217,360	SUTTON	1.04	211,640
LOUDON	1.56	132,220	NEWBURY	1.25	196,460	ROCHESTER	1.10	203,500	SWANZEY	1.25	185,020
LOW & BURBANK GR	0.00	170,280	NEWFIELDS	1.10	195,140	ROLLINSFORD	1.18	175,120	TAMWORTH	1.09	199,760
LYMAN	1.14	197,120	NEWINGTON	1.07	198,660	ROXBURY	1.01	202,180	TEMPLE	1.06	215,160
LYME	1.69	151,360	NEWMARKET	1.11	192,720	RUMNEY	1.01	184,360	THOM & MES PURCHASE	0.91	170,280
LYNDEBOROUGH	1.05	210,100	NEWPORT	1.24	180,400	RYE	1.66	139,260	THORNTON	0.97	200,640
MADBURY	0.99	219,560	NEWTON	1.07	209,220	SALEM	1.41	149,160	TILTON	1.19	201,300
MADISON	0.98	221,540	NORTH HAMPTON	1.22	155,980	SALISBURY	1.16	165,000	TROY	1.17	188,980
MANCHESTER	1.51	142,340	NORTHFIELD	1.27	174,240	SANBORNTON	1.15	203,060	TUFTONBORO	0.96	213,180
MARLBOROUGH	1.47	129,800	NORTHUMBERLAND	1.28	150,260	SANDOWN	1.16	179,300	UNITY	0.99	193,600
MARLOW	1.06	220,660	NORTHWOOD	0.92	215,820	SANDWICH	1.13	192,060	WAKEFIELD	1.10	206,140
MARTIN'S LOCATION	0.00	170,280	NOTTINGHAM	1.00	216,040	SARGENT'S PURCHASE	1.06	170,280	WALPOLE	1.14	195,360
MASON	1.58	129,800	ODELL	1.27	170,280	SEABROOK	1.16	182,600	WARNER	0.93	221,980
MEREDITH	1.20	168,740	ORANGE	0.79	221,100	SECOND COLLEGE GRANT	1.20	170,280	WARREN	1.46	128,700
MERRIMACK	1.44	147,400	ORFORD	1.01	212,960	SHARON	0.90	221,980	WASHINGTON	1.23	163,020
MIDDLETON	1.11	187,220	OSSIPEE	1.12	194,700	SHELBURNE	1.57	138,160	WATERVILLE VALLEY	1.04	215,160
MILAN	0.95	218,460	PELHAM	1.30	164,780	SOMERSWORTH	1.24	195,360	WEARE	1.44	148,500
MILFORD	1.51	138,160	PEMBROKE	1.09	195,360	SOUTH HAMPTON	1.05	192,280	WEBSTER	1.14	185,020
MILLSFIELD	1.00	170,280	PETERBOROUGH	1.11	214,940	SPRINGFIELD	0.96	227,040	WENTWORTH	1.59	110,880
MILTON	1.00	200,640	PIERMONT	1.42	140,360	STARK	1.07	211,200	WENTWORTH LOCATION	1.06	170,280
MONROE	1.08	185,460	PINKHAM'S GRANT	1.64	170,280	STEWARTSTOWN	1.10	175,780	WESTMORELAND	1.53	140,140
MONT VERNON	1.10	197,560	PITTSBURG	1.15	194,700	STODDARD	1.22	162,360	WHITEFIELD	1.07	202,620
MOULTONBOROUGH	1.05	197,560	PITTSFIELD	0.95	217,360	STRAFFORD	1.65	136,620	WILMOT	0.89	223,300
NASHUA	1.15	195,800	PLAINFIELD	1.09	207,900	STRATFORD	2.13	100,540	WILTON	1.48	154,440
NELSON	1.19	146,080	PLAISTOW	1.02	208,780	STRATHAM	1.06	205,040	WINCHESTER	1.00	222,640
NEW BOSTON	1.39	149,380	PLYMOUTH	1.10	201,300	SUCCESS	1.10	170,280	WINDHAM	1.03	212,080
NEW CASTLE	1.53	140,580	PORTSMOUTH	1.10	194,260	SUGAR HILL	1.18	208,560	WINDSOR	1.39	125,620
NEW DURHAM	0.92	198,440	RANDOLPH	1.03	215,600	SULLIVAN	0.86	202,840	WOLFEBORO	1.07	211,200
NEW HAMPTON	1.17	179,080	RAYMOND	1.59	135,740	SUNAPEE	1.17	169,840	WOODSTOCK	1.18	213,840