

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
 GENERAL INSTRUCTIONS

<b>WHERE TO FILE</b>	File with your city/town of primary residency by April 15th <i>preceding</i> the setting of the tax rate.		
<b>WHO MAY FILE</b>	Applicant must be qualified as of April 1st of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1st, in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1st in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold equitable title or the beneficial interest for life in the property.		
<b>CREDITS</b>	Tax credits approved will be deducted from their property tax amount.		
<b>EXEMPTIONS</b>	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
<b>ELDERLY EXEMPTIONS</b> RSA 72:39-a RSA 72:33-b	Applicant must have resided in this state for at least 3 consecutive years preceding April 1st in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least 5 years. Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years. Property must meet the definition of residential real estate, per RSA 79:39-a(c), which includes the housing unit, which is the person's principal home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
<b>ELDERLY, DEAF &amp; DISABLED FINANCIAL QUALIFICATIONS</b> RSA 72:39-a RSA 72:38-b RSA 72:37-b	<b>INCOME LIMITATION</b>	Includes Income from any source including Social Security or pension.	Excludes Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	<b>ASSET LIMITATION</b>	Includes The value of all assets, tangible and intangible.	Excludes The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
<b>ADA COMPLIANT</b>	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1 NAME &amp; ADDRESS</b>	Type or print the property owner(s) name and address in the spaces provided. Also, enter the Tax Map, Block, Lot numbers and the property (Location) address for which the credit or exemption applies.
<b>STEP 2 VETERAN'S TAX CREDIT/ EXEMPTION</b>	Line 1 Enter the Name of the Veteran. Line 2 Enter the date of entry into military service. Line 3 Enter the date of discharge or release from military service. Line 4 Check the box or boxes that apply to indicate whether you are a veteran, veteran's spouse or surviving spouse of a veteran and what type of credit(s) you are applying for. Line 5 Enter the name of the Allied Country in which you served, if applicable. Line 6 Enter the Branch of Service that you served in. Line 7 Check the box if you were a US citizen at the time of entry into the service. Line 8 Check the box if you were an alien but a resident of NH at the time of entry into the service. Line 9 Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name. Line 10 Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption.
<b>STEP 3 OTHER EXEMPTIONS</b>	Line 11 If an elderly exemption is requested, check that box and enter the applicant's date of birth. And if appropriate, enter the spouse's date of birth. Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for.
<b>STEP 4 IMPROVEMENTS</b>	Line 13 Check the box if your property has improvements to assist persons with disabilities or to assist the deaf.
<b>STEP 5 RESIDENCY</b>	Line 14 Check the box or boxes to indicate that you meet the minimum resident time requirements listed. NOTE: The surviving spouse tax credit under 72:28 III and 72:29-a may be applied on any property in the same municipality where the applicant is a resident.
<b>STEP 6 OWNERSHIP</b>	Line 15 Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own.
<b>STEP 7 SIGNATURES</b>	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.