

**TOWN OF PELHAM, NH
EXEMPTION APPLICATION
For Tax Year 2018**

OFFICIAL USE ONLY:

Parcel ID _____
 Age as of April 1: _____
 Ex Group: **D 65 75 80**
 Income _____ Assets _____
 Assessment _____
 Exemption Amount _____

The Exemption Worksheet must be completed in order to qualify under the requirements of RSA 72:33, VI. This worksheet and Form PA-29, application for tax exemption, must be completed and submitted with supporting documentation by April 15, 2018.

Please print all information clearly:

1. Applicant's Name: _____ Telephone # _____
2. Applicant's Date of Birth: _____ Email Address: _____
3. Spouse's Name: _____ Telephone # _____
4. Spouse's Date of Birth: _____ Email Address: _____
5. Mailing Address: _____
6. Winter or Alternate Address: _____
7. Marital Status (*circle one*): **Married** (___ # years married) **Single** **Divorced** **Widow/er**
8. Property Address of Which Exemption is Sought: _____ Acreage: _____
9. Property Type (*circle one*): **Single Family** **Single Fam. w/ In-Law Apt** **Multi-Family** (___ # Units)
10. Residence Owned: **Jointly** **In Common** **Solely** **Revocable Trust** **Irrevocable Trust** **Life Estate**
11. I have been a legal resident of NH since _____ Number of Years Owned Residence: _____
12. List primary residence/s for last five (5) years: _____
13. Is the Applicant or spouse a trustee or beneficiary of any trust? **YES** **NO** If YES, please specify below.
TRUSTEE / BENEFICIARY Name of Trustee/Beneficiary & Trust: _____
14. Will you be filing a federal income tax return this year? **YES** **NO** If NO, must submit verification (IRS 4506-T).
15. Will you be filing an interest and dividend tax return to the State of New Hampshire? **YES** **NO**

Gross Income Information : from ALL SOURCES

	OWNER #1	OWNER #2
1. Social Security	\$ _____	\$ _____
2. Salaries, Wages, Tips or Self Employment	\$ _____	\$ _____
3. Pensions	\$ _____	\$ _____
4. Distributions (IRA, Annuities)	\$ _____	\$ _____
5. Interest Income (all sources)	\$ _____	\$ _____
6. Dividend Income (all sources)	\$ _____	\$ _____
7. Rental Real Estate Income	\$ _____	\$ _____
8. Unemployment Benefits / VA Benefits / Workers compensation	\$ _____	\$ _____
9. Business Income	\$ _____	\$ _____
10. Capital gain	\$ _____	\$ _____
11. <u>Any other</u> income or financial support or assistance (alimony/child support, fuel assistance, food stamps, lottery winnings, person/relative living in home, trust income, royalties, etc.)	\$ _____	\$ _____
TOTAL INCOME	\$ _____	\$ _____
TOTAL COMBINED INCOME	\$ _____	\$ _____

List All Assets You Currently Own:

Bank Accounts:
(Name of Bank/Type of Account/Savings/Checking/
Money Market/Reverse Mortgage)

Investments:
(Name of Company/Type of Accounts,
CD /IRA / Annuities / Stocks / Bonds
Mutual Funds/ Life Ins Policy#)

Vehicles/recreational, boats, etc.
(Mileage /make /model/year)

List Addresses of any other real estate you own:

Include the most recent property tax bill with your application.

Estimated value of:

Household goods, appliances, furniture, yard equipment, etc.: \$ _____

Personal items, jewelry, furs, coins, art, antiques, collectibles, etc. :\$ _____

Business equipment & description: \$ _____

AFFIDAVIT

Please read, initial each line, and then sign below. If there is anything you do not understand, please ask assessing staff for clarification.

____ I certify that I do not claim residency in any other city or town, in any other state.

____ I certify that I have been a resident of New Hampshire for 3 consecutive years (Elderly Exemption) or 5 years (Disabled Exemption) as of April 1 in the year applying for tax exemption.

____ I certify under penalty of perjury that I am not receiving any other residential tax exemption or tax credit in any other community within NH and I am not receiving a similar benefit, such as a homestead exemption, in any other state.

____ I understand that if my income or assets change, there is a possibility I may no longer qualify for the tax exemption, and that I am under obligation by law to notify the Assessing Department.

____ If my marital status changes, I must notify the Assessing Department.

____ If I relocate within the City of PELHAM, I must file an amended application with the Assessing Department as soon as possible, on or before December 1, immediately following the change in residence.

____ I understand that if I put my home in an Irrevocable Trust, I may no longer be eligible to claim a tax credit or exemption.

____ A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his official function, he/she makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in this written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity. *RSA 641:3*

____ **The town of PELHAM will use all available resources to verify an applicant's eligibility for tax credit or exemption.**

I / We have read and understood the above statements. Any misrepresentation on my part may result in court action for recovery. I certify the information submitted is true and accurate to best of my knowledge.

Signature of Applicant

Date

Signature of Spouse

Date

Print Name

Print Name

Would like us to be able to discuss your application with a friend, family member or caregiver?

YES NO *If YES, please submit signed Consent form or Durable Power of Attorney.*

PERMISSION

The Town of Pelham will not release or discuss your information with any party without your express written permission. If you would like us to discuss your application with a friend, family member, caregiver or financial advisor please complete the following.

I/We _____ give the Town of Pelham Assessing
(Name of property owner(s))

Department permission to discuss with _____ any financial information
(Name of contact)

necessary to complete my application for the tax exemption program.

Property Owner #1 Signature Date

Property Owner #2 Signature Date

Contact Name (print)

Contact person's relationship to applicant(s)

(_____) _____
Contact Telephone #

Tax Information Authorization

▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821.
 ▶ Do not sign this form unless all applicable lines have been completed.
 ▶ Do not use Form 8821 to request copies of your tax returns
 or to authorize someone to represent you.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ▶

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ▶

- 5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):
- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶
- Note.** Appointees will no longer receive forms, publications, and other related materials with the notices.
- b** If you do not want any copies of notices or communications sent to your appointee, check this box ▶

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box is not checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. ▶

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ **IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature	Date
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Print Name	Title (if applicable)
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Request for Transcript of Tax Return

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506-T, visit www.irs.gov/form4506t.**

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

Caution: If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ _____

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days

c Record of Account, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

/	/	/	/
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Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Signature (see instructions)	Date
Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date

Sign Here ▶

Phone number of taxpayer on line 1a or 2a

OPTIONAL ADJUSTED ELDERLY TAX EXEMPTION QUALIFICATIONS & INFORMATION

Effective April 1, 2018

INCOME

GUIDELINES Limits

Single: \$35,000
Married: \$45,000

Definition "... in the calendar year preceding April 1st... net income from all sources, or if married a combined income from all sources... Net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or a sum thereof:

- (1) Life insurance paid on the death of an insured;
- (2) Expenses and cost incurred in the course of conducting a business enterprise;
- (3) Proceeds from the sale of assets."

ASSET GUIDELINES

Limits

Single/Married: \$130,000

Definition " "Net Assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances." "... excluding 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... "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes."

EXEMPTION AMOUNTS

The exemption amount is subtracted from the assessed valuation to lower your tax liability.

Ages 65 through 74: The exemption is \$ 70,000
Ages 75 through 79: The exemption is \$ 100,000
Ages 80 and over: The exemption is \$ 130,000

AGE, RESIDENCY & OTHER REQUIREMENTS

- The applicant must be at least age 65 or over as of April 1st of the year applying and a resident of New Hampshire for the past 3 consecutive years. Proof of age must be submitted, ie. current drivers license.
- **The property for which the exemption is claimed must be owned by the applicant and be his/her principal place of abode.**
- If the spouse of the applicant owns the real estate, the couple must have been married for at least five years.
- **The applicant must sign the permanent application and the annual tax exemption financial worksheet & affidavit. The worksheet and affidavit are available as a separate document during the filing period.**
- Supporting documentation for income and asset amounts must be presented with the application. A list of documentation required is presented on reverse of this form.
- **If the property is held in a trust or life estate, a copy of the trust and the Statement of Qualification Form (PA-33) must be filed with this application. (Please contact our office for a copy of this form)**
- This application must be filed annually by **April 15th**, preceding the setting of the tax rate. Example: If you are applying for an exemption off your 2016 property taxes, which are due no earlier than December 1, 2016, then you would have had until April 15, 2016 to file or renew your exemption.
- **Tax exemptions cannot be claimed in more than one community within New Hampshire nor if receiving similar benefits elsewhere, such as Florida Homestead exemption.**
- Income, Asset & Exemption amounts are subject to change from year to year. Please contact the Assessing Office for updated information.

The Board of Selectmen will grant the exemption provided the taxpayer qualifies in all categories; the BOS is satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption, and the applicant co-operated with any BOS request for further documentation, if it applies.

PLEASE CALL THE ASSESSOR'S OFFICE WITH ANY QUESTIONS: 603-635-3317

Required Documentation for Income Verification

1040	Complete Copy of Federal Income Tax Forms if filed including all schedules for past calendar year. <i>If you do not file a tax return, proof must be provided by submitting the IRS response to the IRS form 4506-T to the Town of Pelham Assessing Department.</i>
DP-10	Complete Copy of State of NH Interest & Dividend Tax Form for past calendar year.
SSA-1099	Social Security Benefit Statement for prior year. <i>A copy of your SSA-1099 form can be obtained from the Social Security Administration by calling 1-800-772-1213.</i>
1099-R	Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRA's, Insurance Contracts, etc for prior year.
W-2 / 1099	All Wage statements for the prior year
1099-INT	All Interest Statements for prior year.
1099-DIV	All Dividend Statements for prior year.
	Trust Income
	VA Pension
	Business or Self-Employment Income
	Rental Income
	Unemployment or Worker's Compensation
	Alimony
	Child/Dependent Support/Stipend
	State of NH Health & Human Services Assistance letter documenting Food Stamps, APTD, or other assistance.
	Town Welfare
	Fuel Assistance
	Reverse Mortgage
	ANY OTHER INCOME NOT LISTED ABOVE

Required Documentation for Current Asset Verification

	Checking & Savings Monthly Statements for ALL accounts showing a minimum of 365 days of activity.
	Documentation of Cash Value of ALL investments: Annuities, Mutual Funds, Shares, Stocks, Bonds, IRA's, et al <i>(All Statements must be provided in their entirety and provided regardless of the current balance. Do not omit any pages. If you have closed a previously reported account, please provide last statement received.)</i>
	Documentation of Cash Value of Whole Life Insurance
	Vehicle registrations
	Documentation of any loans on vehicles or real estate you own (except your primary residence).
	Most recent tax bill on any real estate you own (except your primary residence).
	Trust document if you are a Trustee or the Beneficiary of a Trust
	Evidence/documentation of any other assets not listed above.

Information submitted shall be considered CONFIDENTIAL and not part of the public records. This office reserves the right to request additional documentation as needed.

We recommend that you submit COPIES of the required documentation

The filing period begins when you have received your year-end income statements in January and ends April 15 prior to the setting of the tax rate.