

§6253. Claim forms; contents

1. Administration. A taxpayer's claim for deferral under this chapter must be in writing on a form supplied by the bureau and must:

A. Describe the homestead; [PL 1989, c. 534, Pt. C, §1 (NEW).]

B. Provide information establishing the eligibility for the deferral under this chapter, including information that establishes that the liquid assets and the income, as defined in section 5219-KK, subsection 1, paragraph D, are less than the limits set by section 6251, subsection 1 for the calendar year immediately preceding the calendar year in which the claim is filed; and [PL 2021, c. 483, Pt. AA, §10 (AMD).]

C. Contain any information required by the bureau to show that the requirements of section 6252 have been met. [PL 2021, c. 483, Pt. AA, §10 (AMD).]
[PL 2021, c. 483, Pt. AA, §10 (AMD).]

2. Statement verification. The claim must contain a statement verified by a written declaration of the taxpayer making the claim that the statements contained in the claim are true.

[PL 2021, c. 483, Pt. AA, §10 (AMD).]

SECTION HISTORY

PL 1989, c. 534, §C1 (NEW). PL 2021, c. 483, Pt. AA, §10 (AMD).

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