

Q: How do I find the NH DRA?

A: From Southern New Hampshire (via I-93 North): Take I-93 North to Exit 14 (Loudon Road) and turn left at the end of the ramp. At the fourth traffic light, turn left onto Main Street. At the first traffic light, turn right onto Pleasant Street. Go straight through three sets of traffic lights and turn left at the HUGH J GALLEN STATE OFFICE PARK. From there, turn right and follow the signs to the Department of Revenue Administration (M&S Building).

From Northern New Hampshire (via I-93 South): Take I-93 South to Exit 14 (Loudon Road) and turn right at the end of the ramp. At the second traffic light, turn left onto Main Street. At the first traffic light, turn right onto Pleasant Street. Go straight through three sets of traffic lights and turn left at the HUGH J GALLEN STATE OFFICE PARK. From there, turn right and follow the signs to the Department of Revenue Administration (M&S Building).

From Western New Hampshire (via I-89 South): Take I-89 South to Exit 2 (Clinton Street) and turn right at the end of the ramp. At the first traffic light, turn left onto Fruit Street. At the traffic lights at the five-way intersection, turn right onto Pleasant Street. Turn right again at the HUGH J GALLEN, STATE OFFICE PARK. From there, turn right and follow the signs to the Department of Revenue Administration (M&S Building).

From Eastern New Hampshire (via Route 4): Take Route 4 West to I-393 West. Go to the end and turn left onto Main Street. At the fourth traffic light, turn right onto Pleasant Street. Go straight through three sets of traffic lights and turn left at the HUGH J GALLEN, STATE OFFICE PARK. From there, turn right and follow the signs to the Department of Revenue Administration (M&S Building).

N.H. Code of Admin. Rules and Laws: Administrative Rules and Laws are available free from our web site at www.nh.gov/revenue or by visiting any New Hampshire State Depository Library where copies can be made for a fee.

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.



www.nh.gov/revenue

Taxpayers can now remit estimates, extensions, tax notice payments and return payments on the internet. For more information, please visit our web site.

ADMINISTRATION, 109 Pleasant St, Concord, NH 03301 (603) 271-2318 Fax (603) 271-6121

AUDIT DIVISION, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-3400 Fax (603) 271-6146

CENTRAL TAXPAYER SERVICES, 109 Pleasant St, Concord, NH 03301 (603) 271-2191 Fax (603) 271-0489

COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03301 (603) 271-3701 Fax (603) 271-1756

DISCOVERY BUREAU, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-8454

DOCUMENT PROCESSING DIVISION, 109 Pleasant St, PO Box 637, Concord, NH 03302-0637 (603) 271-2191

HEARINGS BUREAU, 109 Pleasant St, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304

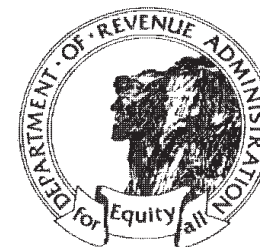
MUNICIPAL SERVICES DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-3397 Fax (603) 271-1161

PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271-1161

TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
(603) 271-2191**

**FREQUENTLY ASKED QUESTIONS
(FAQ's)
GENERAL**



Kevin A. Clougherty, Commissioner

The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Should you have questions or wish to request additional educational services or publications for use in state tax instruction, please feel free to send your request in writing to our NH DRA Customer Education Committee, PO Box 457, Concord, NH 03302-0457.

Visit us on the web: www.nh.gov/revenue

Q: What are the hours of the NH Department of Revenue?

A: Business hours are 8:00 A.M. to 4:30 P.M., Monday through Friday.

Q: What is the Department's general telephone number?

A: (603) 271-2191.

Q: There seems to be a problem with your telephone system. Is there an easier way to get through?

A: We are sorry if you have had trouble with our telephone system. If you know the division or bureau you are trying to reach, dial one of following numbers:

Administration	603-271-2318
Audit	603-271-3400
Collections	603-271-2191
Discovery Bureau	603-271-8454
Document Processing	603-271-1330
Hearings Office	603-271-1304
Low & Moderate Income	
Homeowners Tax Relief	603-271-2191
Municipal Finance Bureau	603-271-3397
Property Appraisal	603-271-2687

We have also posted telephone numbers on our web site. Hopefully, this will facilitate your request for information.

Q: Where may I get forms?

A: You may obtain forms by visiting the Department or any state depository library, where forms may be copied for a fee, requesting them from the forms line (603) 271-2192, or from our web site www.nh.gov/revenue.

Q: Can I file via fax?

A: No, we do not accept returns via fax and we do not fax tax forms.

Q: How may I obtain N.H. Code of Admin. Rules & Statutes?

A: They may be obtained by visiting the NH State Library 20 Park St., Concord, NH, any NH State Tax Reporter research service, or our web site at www.nh.gov/revenue.

Q: Can I file my taxes electronically?

A: Taxpayers may file Business, Meals & Rentals, and Interest & Dividends electronically. Visit our web site at www.nh.gov/revenue.

Q: Does New Hampshire have a sales tax?

A: No, currently there is no general sales tax on goods purchased in New Hampshire.

Q: Does New Hampshire have an income tax?

A: No, at this time New Hampshire does not tax a residents earned income as reported on the federal W-2. However, New Hampshire does tax interest and dividend income.

Q: How do I get a sales and use tax exemption certificate?

A: The Department has no authority to issue a certificate. However, you may download a copy of a letter of explanation from our web site at www.nh.gov/revenue or call the Audit Division at (603) 271-3400 for additional assistance.

Q: How do I register my new business?

A: Although you don't have to register your new business with this Department, you must obtain the appropriate state tax forms to file. There are also licenses that must be obtained if you are a meals, rooms or motor vehicle rental operator, communications services provider, or Tobacco manufacturer, wholesaler or subjobber.

In addition new businesses must register by writing to the NH Secretary of State's Office, Corporate Division, State House, Room 204, 107 N. Main Street, Concord, NH 03301 or by calling (603) 271-3246.

To access information about other State agencies you may need to contact, please visit the business section of the Secretary of State's web site at sos.nh.gov/corporate. There you will find the forms and laws.

Q: Why was my check returned?

A: All checks must be accompanied by the proper remittance form and cannot be processed without it.

Q: Why were my forms returned to me with a letter called "an incomplete notice"?

A: Documents are returned or incomplete notices are sent for the following common filing errors:

1. Return is unsigned
2. Check is unsigned
3. Written and numeric amounts on check are not the same
4. Forms are not completed - "see attached" is not acceptable
5. Return filed without payment
6. Incorrect Social Security Number or Federal Employer Identification Number
7. Missing schedules

COMMON FILING ERRORS

BUSINESS TAXES:

- **Failure to reconcile.** The NH tax laws are based on the Internal Revenue Code in effect on 12/31/2000. Business taxpayers must convert the federal taxable income to NH gross business profits utilizing the applicable NH Schedule R.
- **Forms Sequence order.** The business tax forms are required to be in numerical order based on the sequence number indicated in the top right corner.
- **Taxpayer fails to sign the return.** If filing a joint return, both taxpayers must sign the return on the appropriate lines.
- **Failure to complete BT-Summary, Step Two.** Taxpayer must check yes or no for BET and BPT filing requirements.
- **Failure to include all Federal Schedules.** The return is incomplete unless all appropriate schedules are included.
- **Failure to apportion.** Apportionment is required when business is conducted both within and without NH.
- **Failure to submit a complete amended return.** All amended returns must include all appropriate schedules.
- **Joint Filings.** Proprietorship returns should not be filed jointly when only one spouse has a business.

INTEREST AND DIVIDENDS:

- **Taxpayer fails to sign the return.** If filing a joint return, both taxpayers must sign the return on the appropriate lines.
- **Failure to code income on Line 4.** Nontaxable income must be coded on Page 2, Line 4 on Interest & Dividend tax return.
- **Failure to include page 2.** Both pages 1 and 2 of the return must be filed to be considered complete.
- **Failure to provide correct identification numbers.** Taxpayers must provide complete and correct ID numbers.
- **Failure to report estimate or extension payments and credit carryover on the return.** Taxpayer must report estimate or extension payments and credit carryover payments as previously reported.

MEALS & RENTALS:

- **Taxpayer fails to sign the return.** The return must be signed on the appropriate line.
- **Failure to provide a correct license number.** Operators must provide a correct 6-digit Meal & Rentals license number for processing.
- **Failure to complete telefile or e-file transaction.** Operators must receive a confirmation number from telefile or e-file to complete their transaction and ensure it is transmitted properly.