

**Q: What is the Communications Services Tax (CST)?**

**A:** There is a 7% tax on all two-way Communications Services pursuant to RSA 82-A: 3 & 4.

**Q: Who pays it?**

**A:** The tax is paid by the consumer and collected by two-way communication providers. All two-way communication providers are responsible for collecting the tax from the consumer and filing a return with the Department.

**Q: Does that mean I personally have to send a return?**

**A:** All two-way communication providers are responsible for collecting the tax from the consumer and filing a return with the Department.

**Q: When is the return due?**

**A:** Returns are filed on a monthly basis and are due by the 15<sup>th</sup> day of the following month. If the liability is under \$100 per month, returns are filed quarterly and are due the 15<sup>th</sup> day of the month following the quarter.

**Q: Do I have to make estimated payments?**

**A:** Yes, if the tax liability is over \$10,000 per month, an estimated payment equal to 90% of the actual tax collected is due on or before the 15<sup>th</sup> day of the month during which the liability is incurred.

**Q: Who do I contact with questions?**

**A:** Write to the Audit Division, PO Box 457, Concord, NH 03302-0457, or call (603)271-3400.

**Q: Can I get an extension?**

**A:** Yes, a 31 day extension of time to file may be requested by submitting Form DP-137 to the Department no later than the due date of the original return, and is subject to approval. Please note that an extension of time to file your return is not an extension of time to pay.

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

**ADMINISTRATION, 109 Pleasant St, Concord, NH 03302-0457 (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 SERVICE, 109 Pleasant St, Concord, NH 03301 (603) 271-2191**

**COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03302-0454 (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**

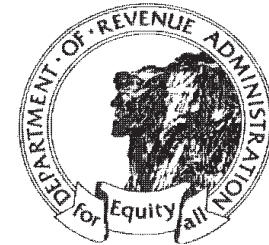
**PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271- 1161**

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

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.

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

**FREQUENTLY ASKED QUESTIONS  
(FAQ's)  
COMMUNICATIONS SERVICES TAX  
RSA 82-A REV 1600**



**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](http://www.nh.gov/revenue)