

**Q: What is an SMLLC?**

**A:** A Single Member Limited Liability Company is a limited liability company with only one member. A limited liability company is an organization no member of which is personally liable for the debts of the enterprise. An SMLLC can be a proprietorship, partnership, or corporation. For federal tax purposes, the true owner is responsible for reporting the activity of the SMLLC. For NH business tax purposes, the SMLLC must file its own return.

**Q: Can I file a NH Proprietorship Business Profits Tax return and report the total of the Profit or Loss from my business (federal Schedule C), and the Income or Loss from rental real estate (federal Schedule E), for which I formed an SMLLC?**

**A:** No, two NH proprietorship returns are required, one for the business (federal schedule C, and one for the rental real estate under the name of the LLC, provided each meets the filing requirements.

**Q: Do I have to notify the Department when I form an SMLLC?**

**A:** Only if the SMLLC meets the filing requirements and a return is required, then you must apply for a Department Identification Number (DIN) under which to file.

**Q: How do I apply for a Department Identification Number?**

**A:** Complete form DP-200, application for Department Identification Number and submit it to the department.

**Q: How long does it take to get a Department Identification Number?**

**A:** It takes approximately 2 weeks.

**Q: Where can I get form DP-200?**

**A:** You can obtain forms by visiting the department or any state depository library, requesting them from the forms line (603)-271-2192, or from our web site [www.nh.gov/revenue](http://www.nh.gov/revenue)

**Q: If my return is due and I don't have the DIN, should I use an SSN or FEIN?**

**A:** No, if you have not received the DIN, write "applied for" in the DIN box on the Form BT-SUMMARY. Our system does not automatically assign the DIN to your return, so when you receive your DIN, please notify us so we can update your return.

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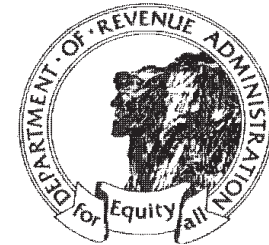
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**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
(603) 271-2191**

**FREQUENTLY ASKED QUESTIONS  
(FAQ's)  
SINGLE MEMBER LIMITED  
LIABILITY COMPANY**



**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:  
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