NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
45 CHENELL DRIVE
PO BOX 2035
CONCORD NEW HAMPSHIRE 03302-2035

NEW HAMPSHIRE

Communications Services Tax Booklet

RSA 82-A and Rev 1600

This booklet contains the following Communications Services Tax forms and instructions necessary for filing your NH Communications Services Tax Return and estimated payments.

FORM DP-137

General Instructions

FORM DP-135

FORM DP-135-ES

FORM DP-139

FORM DP-143

FORM DP-144

FORM DP-2848

TAX RATE: A **7%** tax is assessed on two-way communications services.

DUE DATE: The return is due no later than the fifteenth day of the month following the close of each taxable period.

TIR 2007-003 CHANGES TO THE CST The Legislature has repealed RSA 82-A:5, which exempted from the Communications Services Tax, the first $12 of the monthly gross charge for a residential customer's telephone exchange access and exchange service. See HB 2-FN-A, 2007 Laws of New Hampshire Chapter 263. Communications retailers must use this revised form for periods reflecting the increased charge. Non-compliant returns will be rejected and retailers risk the assessment of penalties and interest as a result. Please refer to TIR 2007-003 for more detail. The TIR may be obtained on the Department's website at www.revenue.nh.gov.

EXTENSION: A Form DP-137, must be filed with the Department on or before the due date of the return. Please note however, that an extension of time to file the return does not extend the time to pay the tax.

ESTIMATED TAX PAYMENTS: A Form DP-135-ES must be used to file estimated tax payments if the monthly tax liability exceeds $10,000.

CHANGE OF ADDRESS: A retailer or agent must report any address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request contained in this booklet.

NEED FORMS: Copies of forms, laws and administrative rules may be obtained from our web site at www.revenue.nh.gov or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies of forms, laws, and rules can be made for a fee. Forms may be ordered for free 24 hours a day, 7 days a week by visiting our website, or by calling our forms line at (603) 271-2192.

NEED HELP: This booklet contains general information to assist you in complying with your tax obligation. Rules, laws and answers to Frequently Asked Questions (FAQ's) are available 24 hours a day from our web site at www.revenue.nh.gov. If you have any questions please call Customer Service at (603) 271-2191.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

FORM
DP-137
303

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE COMMUNICATIONS SERVICES TAX RETURN

FOR DRA USE ONLY

WHEN TO USE THIS FORM	If you have paid 100% of the tax determined to be due by the due date of the tax you may be granted an automatic 31 day extension to file your New Hampshire Communications Services Tax return. You may file this application if you are a retailer who cannot reasonably compile the information required for making an accurate return within 15 days after the close of the calendar month for which the return is to be made. If you need to make an additional payment in order to have paid 100% of the tax determined to be due, then you must submit this form with payment by the original due date in order to be granted an extension of time to file your return. After compliance with requirements for an extension of time to file, you may file your New Hampshire Communications Services Tax return up to 31 days beyond the original due date and you will not be subject to the late filing penalty. **Please note that an extension of time to file your return is not an extension of time to pay the tax**.
WHEN TO FILE	This application and payment must be postmarked on or before the original due date of the return. If line 3 is negative or zero, do not file this application.
REASONS FOR DENIAL	Applications for extension will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, application was postmarked **after** the due date for filing the return, or payment for the balance due shown on line 3 below did not accompany this application.
WHERE TO FILE	New Hampshire Department of Revenue Administration, Audit Division, 45 Chenell Drive, PO Box 457, Concord, NH 03302-0457. A copy of this application must be attached to the Communications Services Tax Return.
NEED HELP	Call the New Hampshire Department of Revenue Administration, Audit Division, at (603)271-3400. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE COMMUNICATIONS SERVICES TAXES

PLEASE PRINT OR TYPE

COMPANY/RETAILER NAME	COMMUNICATIONS TAX REGISTRATION NUMBER
NUMBER & STREET ADDRESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS (continued)	SOCIAL SECURITY NUMBER
CITY/TOWN, STATE & ZIP CODE	

For the Month of _____ (Mo Year) or Quarter Ending _____ (Mo Year)

TAX PAYMENT SCHEDULE

1 Enter 100% of the Communications Services Tax determined to be due	1	
2 LESS: Credits and payments of estimated tax	2	
3 BALANCE DUE: Make check payable to: **State of New Hampshire**	3	

If line 3 is negative or zero, do not file this application.

FOR DRA USE ONLY

TELEPHONE NUMBER (optional)_____

MAIL TO:
NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX RETURN

FORM **DP-135** 301

Tax Period End Date ☐ ☐ Quarterly Filer

DRA USE ONLY

STEP 1 Please Print or Type (Use form DP-144 to Change Address)

Retailer/Company

Address

City State Zip Code

Registration #

FEIN

SSN

STEP 2 Special Return

Please check if applicable: ☐ Initial Return 1st Filing ☐ Amended Return ☐ Final Return Business Sold Business Discontinued

STEP 3 Figure Your Tax

1. Total Amount of Gross Charges Billed During the Month .....

2. Deductions
   - (a) Gross Charges Billed to Federal Government ....
   - (b) Gross Charges Billed to State and Local Government.....
   - (c) Gross Charges Billed to Reseller with certificate ....
   - (d) Other (Identify) ....

Total Deductions [sum of lines 2(a) through 2(d)] .....

3. Gross Charges Upon Which Tax is Imposed (line 1 minus line 2).....

4. Amount of Tax [Line 3 x applicable rate (see instructions)].....

5. Tax on Cash Receipts From Coin Operated Telephones:

CASH RECEIPTS		TAX RATE		
(a) Tax Excluded	X	7%	=	5(a)
(b) Tax Included	X	6.54%	=	5(b)

Total Tax On Cash Receipts From Coin Operated Telephones [Sum of lines 5(a) & 5(b)] ..

6. NH Communications Services Tax (Sum of lines 4 & 5) .....

STEP 4 Figure Your Tax, Credits, Interest and Penalties

7. Payments and Credits
   - (a) Tax paid with application for extension .....
   - (b) Payments from estimated taxes .....
   - (c) Credits carried over from prior return ....
   - (d) Tax payments made to another retailer ..... (Line 7(d) amount cannot exceed the amount on Line 6)
   - (e) Paid with original return (amended returns only) ....

Total Payments and Credits [sum of lines 7(a) through 7(e)] .....

8. Balance of Tax Due (Line 6 minus line 7) .....

9. Additions to Tax:
   - (a) Interest (See instructions) ....
   - (b) Failure to Pay (See instructions) ....
   - (c) Failure to File (See instructions) ....
   - (d) Underpayment of Estimated Tax (See instructions) .. ..

Total [sum of lines 9(a) through 9 (d)] .....

STEP 5 Balance Due or Overpayment

Due no later than the 15th day of the month following the close of the taxable period.

10. BALANCE DUE: (Sum of lines 8 and 9) Make check payable to: State of New Hampshire .....

11. **OVERPAYMENT:** (line 7 minus lines 6 and 9, if applicable, to be applied to next months return) .....

STEP 6 Signatures

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

SIGNATURE (IN INK) OF RETAILER (Proprietor, Partner or Corporate Officer)

TITLE DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN RETAILER

Preparer's FEIN or PTIN

Address

City State Zip Code

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

Reset Form

FORM
DP-135
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX RETURN

GENERAL INSTRUCTIONS

WHO MUST FILE	ALL RETAILERS. Retailers means all persons, whether natural, corporate or otherwise, who engage in the business of making sales of communications services at retail. It includes, but is not limited to, persons who operate or provide telephone, telegraph, cellular mobile communications services, paging services, facsimile transmission services, and party line services. It also includes hotels and other businesses who sell telecommunications services to guests or other persons at retail.
WHEN TO FILE	Monthly returns are due and must be postmarked no later than the fifteenth day of the month following the close of each calendar month. Quarterly returns are due and must be postmarked no later than the fifteenth day of the month following the close of the calendar quarter. Taxpayers with a tax liability that is consistently under $100 per month may file quarterly.
WHERE TO FILE	MAIL TO: NH DEPARTMENT OF REVENUE ADMINISTRATION, DOCUMENT PROCESSING DIVISION, PO BOX 2035, CONCORD, NH 03302-2035 **FACSIMILE RETURNS ARE NOT ACCEPTED**
EXTENSION TO FILE	A retailer may request a thirty-one (31) day extension of time for filing a return by submitting Form DP-137 to the Department no later than the due date of the original return. Extensions are subject to approval. See Form DP-137.
AMENDED RETURN	New Hampshire does not have a separate form for amended communications services tax returns. To file an amended return check the AMENDED RETURN box in Step 2 on the return and file the corrected information. An explanatory statement must be attached to the amended return pursuant to Rev 1611.03.
ADDRESS CHANGE	A retailer or agent must report any address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request Form contained in this booklet.
NEED FORMS?	To obtain any forms referenced in this document, you may access our website at www.revenue.gov/forms or call the forms line at (603) 271-2192.
STEP 1 RETAILER IDENTIFICATION	Indicate in the space provided the tax period end date. If the return is for a quarterly filing period, check the *quarterly filer* box. Print retailer/company name and address, 3-digit CST Registration number issued by the NHDRA, Federal Employer Identification Number (FEIN), or Social Security Number (SSN).
STEP 2 SPECIAL RETURN TYPES	Check the appropriate box to indicate if this is the initial return filed (1st filing), amended return or final return (business sold or discontinued). If this is a final return, indicate the date the business was sold or was discontinued in the box provided.
TOTAL GROSS CHARGES	Line 1 Enter the total gross charges for communications services for the tax period. GROSS CHARGES means the amount charged for communications services to the taxpayer's service address in this state regardless of where such amount is billed or paid. COMMUNICATIONS SERVICES as defined in RSA 82-A:2, III means services for transmitting, emitting, or receiving signs, signals, writing, images, sounds, or intelligence of any nature by any electro-magnetic system capable of 2-way communications.
DEDUCTIONS	Line 2(a) Enter the total gross charges billed to the Federal Government. Line 2(b) Enter the total gross charges billed to the State and Local Government.
EXEMPTION FOR RESELLER	Line 2(c) All resellers of communications services shall apply to the Department for a resale number pursuant to RSA 82-A:9 by filing a Form DP-143. Customers shall present their resale number to a provider of communications services for allowance of a tax exemption.
CALCULATION	Line 2(d) Enter other deductions as permitted by RSA 82-A. Attach a brief explanation and/or calculation to support this amount. Line 2 Enter the total of lines 2(a) through 2(d) showing negative amounts in parenthesis. Line 3 Enter the gross charges upon which tax is imposed (line 1 minus line 2).
RATE OF TAX	Line 4 Use applicable tax rate to calculate Communications Services Tax due other than coin operated telephone communications. To calculate tax on coin operated telephones, see applicable rates in Line 5 of this return. TAX PERIOD — TAX RATE 4/1/90 - 6/30/91 — 5.0% 7/1/91 - 6/30/93 — 6.0% 7/1/93 - 6/30/01 — 5.5% 7/1/01 - Present — 7%
COIN OPERATED TELEPHONES	Line 5 Retailers who provide communications services using coin operated telephones are subject to tax. The tax may be calculated using the 7% tax exclusive tax rate or the 6.54% tax inclusive tax rate for tax periods beginning on or after 7/1/01. Refer to TIR 97-003 and TIR 2001-008 available on our web site at www.revenue.nh.gov/tirs for specific details regarding coin operated telephones and the Communications Services Tax. For the tax inclusive rates prior to 7/1/01, contact the Department at (603) 271-2191.
PAYMENTS	Line 7(a) EXTENSION PAYMENT. If you made a payment with an application for extension of time to file, enter amount on line 7(a). Line 7(b) ESTIMATED PAYMENT. If you made an estimated tax payment enter amount on line 7(b). Line 7(c) OVERPAYMENT FROM PRIOR RETURN. If you have a credit balance from your prior monthly (or quarterly) return enter the amount on line 7(c). If you received a Notice of Credit Adjustment from the Department pertaining to your CST return, enter the credit amount identified on the next tax period return to be filed. Line 7(d) TAXES PAID TO ANOTHER RETAILER. Enter amount of Communications Services Tax that you paid to another retailer on line 7(d). Amount cannot exceed the amount on line 6 of the return. Line 7(e) When filing an AMENDED return, enter the amount remitted with the original Communications Services Tax return. Line 7 Enter the sum of Lines 7(a) through 7(e). Line 8 Balance of Tax Due. This is the amount of Line 6 minus 7. If negative, enter the amount in brackets i.e. ($20.00).

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX RETURN

GENERAL INSTRUCTIONS (continued)

INTEREST AND PENALTIES

Line 9(a) INTEREST. Interest is calculated on the balance of tax due (line 8) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.

_____ x_____ x____._____ =_____ Enter on line 9(a).

Tax Due (line 8) | Number of days | Daily decimal rate equivalent | Interest Due

(see below for applicable rates)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the Department for rates in any other year)

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	
1/1/2007 - 12/13/2007	10%	.000274	
1/1/2006 - 12/31/2006	8%	.000219	Contact the Department
1/1/2005 - 12/31/2005	6%	.000164	for applicable rates in
1/1/2004 - 12/31/2004	7%	.000191	any other year.
1/1/2003 - 12/31/2003	8%	.000219	
1/1/2002 - 12/31/2002	9%	.000247	

Line 9(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the retailer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 9(c) FAILURE TO FILE: A retailer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or $10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or $50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

Line 9(d) UNDERPAYMENT PENALTY: If your tax liability is more than $10,000 per month you were required to file estimated tax payments during the taxable period and may be subjected to an underpayment penalty if you did not file the appropriate amount of estimated tax payments. Pursuant to RSA 21-J:32, the penalty is from the due date of the installment to the due date of the return, or the date on which such portion is paid, whichever is earlier.

SUBSTANTIAL UNDERSTATEMENT PENALTY: Taxpayers who substantially understate their tax on line 6 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax on line 6 or $5,000.

Line 9 Enter the sum of Lines 9(a) through 9(d).

BALANCE DUE OR OVERPAYMENT

Line 10 Enter the sum of Lines 8 and 9. Make checks payable to the State of New Hampshire.

Line 11 Enter the amount of Line 7 minus Lines 6 and 9, if applicable.

POA

By checking the POA box, the taxpayer authorizes the staff of the NH DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848 for discussion of any other tax period or matter. Form DP-2848 is required to authorize an agent to file on your behalf and to permit the use of an alternative method of signature pursuant to Rev 2904.06.

SIGNATURES

You MUST SIGN AND DATE your return in ink. If the return is prepared by someone other than the retailer, the return must also be signed and dated in ink by the preparer and the preparer's federal employer identification number or tax identification number and address must be filled in. If an agent is designated to sign returns on behalf of the retailer, a Power of Attorney, Form DP-2848, must be completed and submitted or on file with the Department. Agents may utilize an alternative method of signature as provided in Rev 2904.06.

ALTERNATIVE METHOD OF SIGNATURES

The authorized agent shall file a written request for approval of the use of an alternative method for signing 30 days prior to the date of filing the return or amended return. Written requests for approval of the use of an alternative method for signing shall include the following:

(1) Taxpayer name, address and taxpayer identification number;
(2) Authorized agent's name, address, and tax identification number; and
(3) A copy of a power of attorney authorizing the agent to file the return on behalf of the taxpayer.

Upon receipt of approval from the Department, authorized agents may sign original or amended returns, by means of:

(1) Rubber stamp;
(2) Mechanical device; or
(3) Computer software program

Signers shall not affix a facimile signature other than their own. The use of an alternative method of signing shall have the same legal effect as a handwritten signature. The Power of Attorney authorizing the agent to file on behalf of the retailer shall remain in effect until rescinded or based upon an expiration date referenced on the POA.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED COMMUNICATIONS SERVICES TAX

GENERAL INSTRUCTIONS

1 Who Must Pay Estimated Tax

Every retailer required to file a Communications Services Tax return must also make estimated tax payments if their monthly liability exceeds $10,000.

2 Where to Mail Payments

Mail estimated tax payments to:

NH Dept of Revenue Administration
Document Processing Division
PO Box 2035
Concord NH 03302-2035

3 When to Make Payments

Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day. Make sufficient photocopies of estimate form prior to filing with the Department.

4 Payment of Estimated Tax

Payments are to equal 90% of the retailer's actual tax collections for the same calendar month of the preceding year or, if no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

6 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to:
Audit Division
PO Box 457
Concord, NH 03302-0457
Telephone (603) 271-2191
Hearing or speech impaired individuals may call
TDD Access: Relay NH 1-800-735-2964

FORM
DP-135-ES
302

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED COMMUNICATIONS SERVICES TAX

FOR DRA USE ONLY

Tax Period End Date

PLEASE PRINT OR TYPE

Retailer/Company

Registration #

Address

FEIN

SSN

City

State

Zip Code

FOR DRA USE ONLY

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

1. Total Estimated for the Tax Month.....
2. Amount of Credit.....
3. Amount of this Payment.....

Make check payable to: **STATE OF NEW HAMPSHIRE**.
Enclose, but do not staple or tape, your payment with this estimate. Do not file a $0 estimate.

Updated 08/2007

DP-135-ES
Rev. 7/5/07

FORM
DP-135-ES
302

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED COMMUNICATIONS SERVICES TAX

FOR DRA USE ONLY

Tax Period End Date

PLEASE PRINT OR TYPE

Retailer/Company

Registration #

Address

FEIN

SSN

City

State

Zip Code

FOR DRA USE ONLY

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

1. Total Estimated for the Tax Month.....
2. Amount of Credit.....
3. Amount of this Payment.....

Make check payable to: **STATE OF NEW HAMPSHIRE**.
Enclose, but do not staple or tape, your payment with this estimate. Do not file a $0 estimate.

Updated 08/2007

DP-135-ES
Rev. 7/5/07

FORM
DP-135-ES
302

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED COMMUNICATIONS SERVICES TAX

FOR DRA USE ONLY

Tax Period End Date

PLEASE PRINT OR TYPE

Retailer/Company

Registration #

Address

FEIN

SSN

City

State

Zip Code

FOR DRA USE ONLY

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

1. Total Estimated for the Tax Month.....
2. Amount of Credit.....
3. Amount of this Payment.....

Make check payable to: **STATE OF NEW HAMPSHIRE**.
Enclose, but do not staple or tape, your payment with this estimate. Do not file a $0 estimate.

Updated 08/2007

DP-135-ES
Rev. 7/5/07

Reset Form

FORM
DP-139
306

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX

APPLICATION FOR REGISTRATION NUMBER

FOR DRA USE ONLY

NAME OF RETAILER/COMPANY	COMMUNICATIONS TAX REGISTRATION NUMBER (FOR DRA USE ONLY)
BUSINESS NAME	
NUMBER & STREET ADDRESS	SOCIAL SECURITY NUMBER
ADDRESS (continued)	FEDERAL EMPLOYER IDENTIFICATION NUMBER
CITY/TOWN, STATE & ZIP CODE	NAICS CODE (North American Industry Classification System)
AGENT NAME	AGENTS FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
CITY/TOWN, STATE & ZIP CODE	

ENTITY TYPE Check one of the following:

☐ (1) Proprietorship ☐ (2) Corporation/Combined Group ☐ (3) Partnership ☐ (4) Fiduciary ☐ (5) Non-Profit Organization

Does your organization file as a Limited Liability Company (LLC)? Yes ☐ No ☐

Business Phone Number in NH:	Corporate Headquarters Phone Number:
Company Phone Number:	
Date started doing business in NH?	
Principal business location in NH	
If a corporation, specify date of incorporation and state: Date:	State:

Do you collect a Communications Services Tax for another retailer? Yes ☐ No ☐

If yes, for whom do you collect?_____

NAME STREET CITY/TOWN STATE ZIP CODE

CHECK THE APPROPRIATE BOX OR BOXES BELOW:

☐ A If you will sell communications services from a location in NH at retail on which you will collect and remit all applicable taxes.

☐ B If you will sell communications services as a retailer with no place of business in NH.

☐ C If you are a reseller and need application for resale exemption per RSA 82-A:9. A reseller is a provider who sells communications services to other registered providers for resale.

☐ D If you provide communication service through the use of prepaid phone cards or prepaid debit cellular telephones for bills issued on or before 12/31/04 that originates in NH.

☐ E If you provide communication services through the use of a paid calling service for bills issued on or after 1/1/05 with origination point of the signal first identified in NH.

Under penalties as provided by law, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct and complete.

IF AGENT IS DESIGNATED TO FILE AND SIGN RETURNS ON BEHALF OF OFFICER OR OWNER, YOU MUST ATTACH POWER OF ATTORNEY, FORM DP-2848.

☐ **POA**: By checking this box and signing below, you authorize us to discuss this application with the preparer listed on this form.

FOR DRA USE ONLY

SIGNATURE (IN INK) OF RETAILER (proprietor, partner or corporate officer) DATE	SIGNATURE (IN INK) OF PREPARER DATE
PRINT NAME & TITLE	PREPARER'S TAX IDENTIFICATION NUMBER
ADDRESS	PRINT NAME & TITLE
CITY/TOWN, STATE & ZIP CODE	ADDRESS
	CITY/TOWN, STATE & ZIP CODE

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

FORM
DP-143

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX

APPLICATION FOR RESALE

NAME OF COMPANY/RETAILER	RESALE CERTIFICATE NUMBER (DRA use only)
NUMBER & STREET ADDRESS	COMMUNICATIONS TAX REGISTRATION NUMBER
ADDRESS (CONTINUED)	FEDERAL EMPLOYER IDENTIFICATION NUMBER
CITY/TOWN, STATE & ZIP CODE	SOCIAL SECURITY NUMBER

Provide a detailed explanation why you believe that your purchases of communications services are exempt from the communications services tax pursuant to RSA 82-A:9. (Attach additional pages, if necessary.) If applicable, this is required information.

Provide a statement which indicates the percentage of purchases that are resold and whether you purchased communications services are used for any of your own administrative purposes. (Attach additional pages, if necessary.) If applicable, this is required information.

Provide an explanation of how you calculated the resale percentage. If applicable, this is required information.

SIGNATURE (IN INK) OF AUTHORIZED REPRESENTATIVE

DATE

MAIL TO:
NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

FORM
DP-144
CST Change

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX REGISTRATION CHANGE REQUEST

After completing the applicable section below, detach this form from the booklet and remit to address at the bottom of page.

CHANGE FROM: COMPANY/RETAILER

COMPANY/RETAILER NAME	COMMUNICATIONS TAX REGISTRATION NUMBER
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	SOCIAL SECURITY NUMBER
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

CHANGE TO:

COMPANY/RETAILER NAME	COMMUNICATIONS TAX REGISTRATION NUMBER
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	SOCIAL SECURITY NUMBER
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

CHANGE FROM: AGENT MAILING ADDRESS

AGENT NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

CHANGE TO:

AGENT NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

COMPANY/RETAILER NAME CHANGE OR ENTITY CHANGE

CHANGE FROM: _____ TO: _____

COMMUNICATIONS SERVICES TAX REGISTRATION NUMBER: _____

FOR DRA USE ONLY

I understand a return must be filed for each month, even though there may be no tax due.

_____ _____
SIGNATURE (IN INK) OF RETAILER (PROPRIETOR, PARTNER OR CORPORATE OFFICER) DATE

MAIL TO:
NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

FORM
DP-2848

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

POWER OF ATTORNEY (POA)

NOTE	All applicable items must be filled in to properly complete Form DP-2848 New Hampshire Power of Attorney. An incomplete form will prohibit direct communication between the Department and the appointee.
NEED HELP	Any questions regarding completion of Form DP-2848 Power of Attorney should be directed to: Central Taxpayer Services at: (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
SECTION 1	Enter the complete taxpayer's name, address including ZIP code, and federal identification number, social security number or department identification number if appropriate. Any DRA issued license or registration number of the taxpayer should also be included in this section.
SECTION 2	Enter the name, address, including ZIP code, and telephone number of the appointee. If the name of a firm is indicated, then the Department will be authorized to correspond directly with anyone in that firm. If an individual(s) is indicated, the department will be authorized to correspond directly with the individual(s) named only. A firm name that is part of an individual's address does not mean that the employees of the firm can represent the taxpayer.
SECTION 3	A brief description or listing of the returns and/or tax matters at issue. Example: 2002 and 2003 New Hampshire Corporation Business Tax Returns, 2005 New Hampshire Interest & Dividends Tax Return, or All New Hampshire tax matters, etc.
SECTION 4	One of the two boxes **MUST BE CHECKED.** The first box should be checked if the taxpayer wants the representative to be able to receive confidential information as well as perform on behalf of the taxpayer for all acts necessary for the tax matters at issue. The second box should be checked if the taxpayer wants the representative to receive confidential information only.
SECTION 5	This Power of Attorney form will revoke all prior power of attorney authorizations relating to the specific tax matters referenced in section 3 above, unless prior appointees are excepted here. If a prior POA was completed for a CPA and the taxpayer completes a second POA to add an attorney, the prior POA will automatically be revoked unless the CPA's name is again entered in this section.
SECTION 6 PART A	The taxpayer is required to sign, in ink, and date the POA. The **original** signed form POA must be sent to the Department at the address below.
SECTION 6 PART B	If the appointee is someone other than a CPA, an attorney, or the preparer of the subject tax returns, the form needs to be signed, in ink, and dated by two witnesses. The original signed POA should be mailed to the address below.

SECTION 1 Name, address including ZIP code and identifying number of taxpayer(s):

SECTION 2 I/We hereby appoint [name, address including ZIP code and telephone number of appointee(s)]:

SECTION 3 As attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue Administration of the State of New Hampshire with respect to:

SECTION 4

☐ Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) all acts necessary with respect to above tax matters.

☐ Said attorney(s)-in-fact shall, subject to revocation, have authority to receive or inspect confidential tax information only.

SECTION 5 This power of attorney revokes all prior powers of attorney relating to the above taxable period except:

SECTION 6, PART A SIGNATURE (IN INK) OF THE TAXPAYER(S): If signed by a corporate officer or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

X _____ _____ _____

Signature (in ink) | Title | Date

FOR DRA USE ONLY

SECTION 6, PART B IF THE POWER OF ATTORNEY IS GRANTED TO A PERSON OTHER THAN AN ATTORNEY, CERTIFIED PUBLIC ACCOUNTANT OR THE PREPARER OF SUBJECT TAX RETURN(S), IT MUST BE WITNESSED BELOW.

The person signing as or for the taxpayer(s) is known to and signed (in ink) in the presence of the two disinterested witnesses whose signatures appear here:

Witness Signature (in ink) | Date | Witness Signature (in Ink) | Date

Mail To: NH Dept of Revenue Administration, Audit Division, PO Box 457, 45 Chenell Drive, Concord, NH 03302-0457