FORM
DP-139
306

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMMUNICATIONS SERVICES TAX

APPLICATION FOR REGISTRATION NUMBER

FOR DRA USE ONLY

NAME OF RESELLER/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+4	NAICS CODE (North American Industry Classification System)
AGENT NAME	AGENTS FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
CITY/TOWN, STATE & ZIP CODE+4	

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 reseller? Yes ☐ No ☐

If yes, for whom do you collect? _____
NAME STREET CITY/TOWN STATE ZIP CODE+4

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 reseller 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.

SIGNATURE (IN INK) OF RESELLER (proprietor, partner or corporate officer) DATE

SIGNATURE (IN INK) OF PREPARER DATE

FOR DRA USE ONLY

PRINT NAME & TITLE

ADDRESS

CITY/TOWN, STATE & ZIP CODE+4

PREPARER'S TAX IDENTIFICATION NUMBER

PRINT NAME & TITLE

ADDRESS

CITY/TOWN, STATE & ZIP CODE+4

MAIL TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457