

Q: What is the Railroad Tax?

A: It is a tax imposed on every railroad, railway, express and every parlor, sleeping or dining car corporation or company.

Q: Who pays the Railroad Tax?

A: Every railroad, railway, express and every parlor, sleeping or dining car corporation or company must file a return. In addition, every other corporation or company not a railroad company, owning any cars operated for profit on any railroad, must also file a return.

Q: When is the Railroad Tax due?

A: The railroad tax is due on or before 15 days from the date of the notice of value.

Q: Do I have to file estimates?

A: Every corporation or company required to pay a railroad tax must file a declaration of its estimated railroad tax for the subsequent taxable period. One quarter of the railroad estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or Holiday, the estimate payment is due on the next business day.

Q: What are my appeal rights?

A: Hearings: a taxpayer may appeal the Commissioner of Revenue Administration's determination within 30 days by written application to the Board of Tax and Land Appeals. The Board of Tax and Land Appeals shall determine the correctness of the Commissioner's action de novo. Appeal: The state or any corporation or company against whom a tax is assessed, if aggrieved by the decision of the Board of Tax and Land Appeals may appeal to the Supreme Court pursuant to RSA 541, as amended. Appeal not to delay: The pendency of proceedings under RSA 82:17 and 18 shall not be a cause of delay in the payment of any tax.

Q: What if I need help or need forms?

A: Call the New Hampshire Department of Revenue Administration at (603) 271-2687. For forms call (603) 271-2192 between the hours of 8:00 am to 4:30 pm.

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.

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

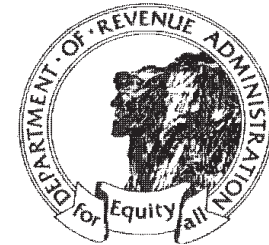
TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191

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

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

**RAILROAD TAX &
PRIVATE CAR TAX
RSA 82 REV 1500**



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 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