

DO NOT STAPLE



New Hampshire Department of Revenue Administration

DP-135



COMMUNICATIONS SERVICES TAX RETURN

Tax Period Begin Date [MMDDYYYY] Tax Period End Date [MMDDYYYY]

STEP 1 - PRINT OR TYPE

Company Name, Registration Number, Number & Street Address, Taxpayer Identification Number, Address (continued), City / Town, State, Zip Code + 4

STEP 2 - Type of Return (check if applicable)

Initial Return (1st filing) Amended Return Final Return

STEP 3 - Calculate Your Balance Due or Overpayment

Round to the nearest whole dollar

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 (Attach explanation)
3. Gross charges upon which tax is imposed (Line 1 minus Line 2)
4. Amount of tax (Line 3 multiplied by applicable rate)
5. Gross charges from coin operated telephones
6. Tax on cash receipts multiplied by applicable rate
7. NH Communications Services Tax (Sum of Lines 4 and 6)
8. Payments: (a) Payments from estimated taxes, (b) Credits carried over from prior return, (c) Tax payments made to another reseller, (d) Paid with original return (Amended returns only)
Total Payments and Credits (Sum of Lines 8(a) through 8(d))





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**GENERAL INSTRUCTIONS**

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**WHO MUST FILE**

All communications services providers who engage in the business of making sales of communication services whether at retail or resale. This includes, but is not limited to, persons who operate or provide telephone, telegraph, cellular mobile communications services, prepaid wireless telecommunications services, voice over Internet protocol (VoIP) 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 monthly. Any communications services provider who has been in business for a full year whose tax liability is consistently under \$100 per month may request to file quarterly by submitting a Communications Services Tax Change Request, Form DP-144 or on Granite Tax Connect. Quarterly returns are due and must be postmarked no later than the fifteenth day of the month following the close of the calendar quarter.

**WHERE TO FILE**

Mail to:  
NH DRA  
PO BOX 637  
Concord, NH 03302-0637

**RETURNS MAY NOT BE FILED BY FAX**

**EXTENSION TO FILE**

If you have paid 100% of the communication services tax determined to be due by the due date of the tax, you will be granted an automatic 31-day extension to file your Form DP-135 Communication Services Tax return. **Note that an extension of time to file your return is not an extension of time to pay the tax.**

**AMENDED RETURN**

To file an amended return check the AMENDED RETURN box in Step 2 on the return and file the corrected information promptly. An explanatory statement must be attached to the amended return pursuant to Rev 1611.03.

**ROUNDING OFF**

Money items on all Communications Services Tax forms shall be rounded off to the nearest whole dollar.

**ADDRESS CHANGE**

A communications services provider must report any address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request Form.

**NEED FORMS?**

To obtain additional forms, you may visit our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling the Forms Line at (603) 230-5001.

**NEED HELP?**

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. 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.



**SPECIAL INSTRUCTIONS**

**STEP 1: COMMUNICATIONS SERVICES PROVIDER IDENTIFICATION**

ENTER in the spaces provided the tax period begin and end date.

ENTER company name and address, CST Registration number issued by the NH DRA, taxpayer identification number [Federal Employer Identification Number (FEIN), or Security Number (SSN)] in the spaces provided.

**STEP 2: TYPE OF RETURN**

Check the appropriate box to indicate if this is the initial return filed (1st filing), amended return or final return (business sold or discontinued).

**STEP 3: CALCULATE YOUR BALANCE DUE OR OVERPAYMENT**

Line 1 Enter the total gross charges for communications services for the tax period. GROSS CHARGES, as defined in RSA 82-A:2, V, includes the amount charged for communications services to the taxpayer's service address in this state regardless of where such amount is billed or paid. For VoIP services, gross charges includes the amount charged for services to a person with a primary place of use in this state. For prepaid wireless telecommunications services, gross charges shall be determined in accordance with RSA 82-A:4-e. 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.

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.

Line 2(c) Enter the total gross charges billed to a reseller with a reseller certificate issued by the NH DRA.

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 parentheses.

Line 3 Enter the gross charges upon which tax is imposed (Line 1 minus Line 2).

Line 4 Use applicable tax rate to calculate Communications Services Tax due other than coin operated telephone communications. The current tax rate is 7%.

Line 5 Enter the gross charges from cash receipts from coin operated telephones.

Line 6 Communications services providers who provide communications services using coin operated telephones. Calculate the tax using the 6.54% tax inclusive tax rate. Refer to TIR 97-003 and TIR 2001-008 available on our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) for specific details regarding coin operated telephones and the Communications Services Tax. For the tax inclusive rates prior to 7/1/01, contact the NH DRA at (603) 230-5920.

Line 7 Enter the sum of Line 4 and Line 6.

Line 8(a) ESTIMATED PAYMENT. Report estimated tax payments from Line 3 of Form DP-135-ES for this tax period.

Line 8(b) OVERPAYMENT FROM PRIOR RETURN. Report the credit balance from your prior monthly (or quarterly) return. If you received a Notice of Credit Adjustment from the NH DRA pertaining to your Communications Services Tax return, enter the credit amount identified on the next tax period return to be filed.

Line 8(c) TAXES PAID TO ANOTHER RESELLER. Enter amount of Communications Services Tax that you paid to another reseller on Line 8(c). Amount cannot exceed the amount on Line 7 of the return.

Line 8(d) When filing an AMENDED return, enter the amount remitted with the original Communications Services Tax return.

Line 8 Enter the sum of Lines 8(a) through 8(d).

Line 9 Balance of Tax Due. This is the amount of Line 7 minus Line 8. If negative, use a minus sign e.g. -20.00.

Line 10(a) Interest is calculated on the balance due (Line 9) from the original due date to the date paid at the applicable rate listed below.

$$\frac{\text{Tax Due (Line 9)}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{(see below for applicable rate)}} = \text{Interest due}$$

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:



**SPECIAL INSTRUCTIONS**

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2023 -12/31/2023	7%	.000192
1/1/2021 - 12/31/2022	5%	.000137
1/1/2019 - 12/31/2019	7%	.000192
1/1/2017 - 12/31/2018	6%	.000164
1/1/2013- 12/31/2016	5%	.000137
1/1/2010 - 12/31/2012	6%	.000164

Contact the Department for applicable rates for any other tax periods.

Line 10(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the reseller 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 10(c) FAILURE TO FILE: A taxpayer 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 10(d) UNDERPAYMENT PENALTY: If your tax liability is more than \$10,000 per month you are 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 7 may be assessed a penalty by law 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 7 or \$5,000.

Line 10 Enter the sum of Lines 10(a) through 10(d).

Line 11 Enter the sum of Lines 9 and 10. Make checks payable to the State of New Hampshire.

Line 12 Enter the amount of Line 8 minus Lines 7 and 10, if applicable.

**STEP 4: SIGNATURES & POWER OF ATTORNEY (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 NH DRA 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.

You MUST SIGN AND DATE your return. If the return is prepared by someone other than the reseller, the return must also be signed and dated 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 company, a Power of Attorney, Form DP-2848, must be completed and submitted or on file with the NH DRA.