



APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE INSTRUCTIONS

WHO MUST FILE

Each operator shall obtain a license from the Department for each place of business within the state where it operates a hotel or any facility offering sleeping accommodations, sells taxable meals, or rents motor vehicles. The license remains valid until the license expires, the business ceases operation, a change in ownership occurs, or the license is revoked or suspended by the Department. The license shall be conspicuously posted in a public area upon the premises to which it relates. In addition, any advertisement for a short-term rental shall include, in the body of the advertisement, the meals and rentals license number of the operator.

WHEN TO FILE

A New Hampshire Meals & Rentals Tax License must be obtained prior to the start of business and renewed by June 30 of each odd-numbered year. **File this form at least 30-days prior to the start of business.**

NOTE: Incomplete applications will be returned to the applicant and will result in a delay in issuance of a license. This includes failure to properly sign the application.

WHERE TO FILE

Mail to: NH DRA, Collections Division, PO Box 637, Concord, NH 03302-0637.

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ's) on our website by clicking on the "M&R Operators" button on the left side of the home page at www.revenue.nh.gov or contact the Department at (603) 230-5900, 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 the contact person, and a daytime telephone number. Individuals who need auxiliary aids for effective communication 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 1-800-735-2694.

ELECTRONIC FILER

To apply for a Meals and Rentals Tax License electronically, go to the Department's online user portal, Granite Tax Connect, at www.revenue.nh.gov/gtc and select "apply for a Meals and Rentals License" under the Applications section. Using Granite Tax Connect you can also file Meals and Rentals Tax returns, schedule automated online payments, pay a bill you have received from the Department, view correspondence and more.

Any operator that does not choose to file returns electronically shall forfeit any commission retained, pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with less than \$25,000 in meals and rentals taxable revenue in the prior calendar year.

DISCLOSURE OF SOCIAL SECURITY NUMBER (SSN)

Disclosure of your SSN to the NH Department of Revenue Administration is mandatory under NH Code of Admin Rules, REV 708.02(c). This information is required for the purpose of administering the tax laws of this state and authorized by [42 U.S.C.S. 405\(c\)\(2\)\(C\)\(i\)](#). The tax information which is disclosed to the Department is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by RSA-21-J:14. The failure to provide an SSN will result in a rejection of an application.

LINE-BY-LINE INSTRUCTIONS

LINE 1

Type or print the Business/Trade Name.

LINE 2

Type or print the mailing address and provide the business identification number issued by the Secretary of State at the time the business was registered.

LINES 3, 4, and 5

Complete the mailing address and include a valid e-mail address for communication of Meals & Rentals Tax matters.

LINE 6 (a)

Select the type of entity the organization is taxed as for Federal Income Tax purposes. Select one.

LINE 6 (b)

Indicate if the business entity selected in Line 6(a) is an LLC.



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LINE-BY-LINE INSTRUCTIONS - continued

LINE 6 (c)

Type or print the name of the owner. If the owner is an entity, use the entity name.

LINE 7

Enter the Federal Employer Identification Number (FEIN) of the owner. Do not enter a Social Security Number here.

LINE 8

Enter the Tax Identification Number for the tax type under which the NH business taxes for this operation will be reported; Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Department Identification Number (DIN).

LINE 9

List names, titles, SSNs, phone numbers, and home addresses of ALL owners, partners, LLC managers and members, corporate officers, and any other person in a managerial capacity on Lines 9 (a), 9 (b), and 9 (c). If more space is needed, attach additional sheets.

LINE 10

Type or Print the name, title and telephone number of the designated person to contact regarding licensing, returns, or payments. If other than an employee, owner, or officer, a Power of Attorney (POA); NH Form DP-2848, is required.

LINE 11

Provide the business telephone number.

LINE 12

Type or print the physical address in NH where the business is located. For example, "100 Main St., Manchester, NH, 03102".

LINE 13

Type or print the proposed opening date of the business (mmdyyy). Approval of this license is required prior to commencing operations.

LINE 14

Type or print the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent, caterer, etc.) NOTE: if catering is provided, as well as other business activities, a separate license is required for catering (REV 705.01 (d)(e)).

LINE 15

Check all applicable items served by this business. Indicate the number of seats in restaurant and/or lounge.

LINE 16

Check appropriate box(es) to indicate if the business provides sleeping accommodations (indicate number of rooms), function rooms (indicate seating capacity), or motor vehicle rentals.

LINE 17

If the operator desires to file tax returns on a seasonal basis that is less than twelve returns per year, check the box(es) and indicate the month(s) the business will be operated. A return is required for each month of the filing season, whether there is tax due or not. Monthly filing will be required unless seasonal permission is granted.

LINES 18 and 19

Type or print the name of the NH banking institution of the current applicant into which the taxes collected will be deposited, and the name of the account holder.

CONSOLIDATED RETURN: LINES 20, 20(a), and 20(b)

Operators who own or operate more than one Meals & Rentals Tax establishment may request, in writing, permission to file their monthly returns on a "consolidated" return. If you are a member or applying to be a member of a consolidated filing group, put a check in the "Yes" box on Line 20(a) and enter the primary license number. The primary license number is usually the largest, oldest or first Meals & Rentals Tax License the business was issued. Check "Yes" in Line 20(b) if this CD-3 is for the primary license. If you are not requesting a consolidated return approval, check the "No" box for Lines 20(a) and 20(b).

SIGNATURES ARE REQUIRED

The signature, in ink, of the owner or authorized representative certifies that the information provided on the CD-3 is true and correct and in conformity with applicable state laws.