



**GENERAL INSTRUCTIONS**

**WHO SHOULD FILE**

Any utility owning or possessing property in New Hampshire that is liable for the New Hampshire utility property tax pursuant to RSA 83-F AND claiming an air and/or water pollution control exemption(s) as described in RSA 72:12-a.

**WHEN TO FILE**

The completed form is due on or before May 1, 2024. RSA 83-F:5,V (a). It must be filed annually with the Form PA-20 Utility Property Tax Information Update in order to receive the exemption for the current tax year.

**WHERE TO FILE**

File online at Granite Tax Connect [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc) or mail to NHDRA, Municipal and Property Division, Attn: Utility Appraiser, PO Box 487, Concord, NH 03302-0487.

**GENERAL INSTRUCTIONS**

If you are claiming an air and/or water pollution exemption(s) as described in RSA 72:12-a, you must have previously filed an application for an exemption with the New Hampshire Department of Environmental Services (NHDES). A copy of the NHDES determination must be submitted with this form. If you have previously submitted the determination to the NHDRA in a prior filing, it does not need to be submitted again, but you must state what year the letter was submitted to this Department. If new pollution control equipment is added subsequent to the initial determination, a new determination from NHDES must be submitted to the NHDRA for the additional equipment.

Changes in original cost basis of pollution control equipment must be reported properly. Equipment removed from service must be identified, and appropriate accounting data provided. Capital equipment replacement must be explained, and appropriate accounting data provided. Additional equipment added, not covered under a previously approved exemption is not eligible for exemption without submission of a copy of the new exemption determination letter from NHDES. If any changes have occurred subsequent to receipt of the original NHDES determination, attach a document explaining the changes. All sections of the form must be completed for each item to be exempted.

**NAME OF UTILITY COMPANY (TRADE NAME)**

This is the common or legal trade name of the utility property.

**TAXPAYER IDENTIFICATION NUMBER**

Provide either the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) that applies. A valid identification number is required. This number must match the number used when filing all NH tax returns for this entity.

**COLUMN A**

Identify each item to be exempted using the same or similar description found in the NHDES determination letter.

**COLUMN B**

Identify the year the equipment was originally installed or if ownership of the plant was subsequently transferred, then enter the year of acquisition. This year must correspond to the cost basis reported in Column D.

- If the original cost reported in Column D corresponds to the original developer or owner, then enter the year of the original installation.
- If the original cost in Column D is that of a subsequent owner (due to acquisition), and the original book cost in the balance sheet is the acquisition cost and not the original development cost, then enter the year of acquisition.

**COLUMN C**

Identify the name of the municipality where the pollution control equipment is located.

**COLUMN D**

Identify the original cost basis of each item to be exempted. The original cost basis is the cost basis of the pollution control equipment to the current owner. If the property has changed hands, it may not necessarily be the same as the historical cost of these assets to a former owner who purchased and installed the equipment. The amount shown in Form PA-20-E should be the original cost basis of these assets as reflected in the book cost of the CURRENT owner. Enter the total of all lines in the Subtotals and Total Boxes at the bottom of Column D.

**COLUMN E**

Enter the percentage of the equipment that is used to control pollution per the NHDES determination.

**COLUMN F**

Multiply the cost in Column D by the percentage in Column E and enter the resulting amount in Column F. Enter the total of all lines in the Subtotals and Total Boxes at the bottom of Column F.

**NOTE:** If using the online PDF form at the NHDRA website, the software will automatically calculate the exempt amount and enter it in each line of Column F. It will also automatically enter the Subtotals and Totals at the bottom of Columns D and F.

**CERTIFICATION & SIGNATURE**

An authorized individual is required to sign the completed PA-20-E form in ink. Indicate the date signed and the title of the person signing. If you are not an authorized employee of the company, you must also submit a properly completed and signed power of attorney, indicating your authority to sign this document. An acceptable power of attorney (Form DP-2848) is available at [www.revenue.nh.gov](http://www.revenue.nh.gov). If filing electronically through Granite Tax Connect (see Administrative Rule Rev. 2904.5), the electronic signature shall have the same legal effect as a signature in blue or black ink on a paper form.