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**DEAR PROPERTY OWNER:**

The Department of Revenue Administration (DRA) is responsible for equalizing the value of property in each municipality. Equalization is used to accurately apportion county and school district taxes among the cities and towns and to distribute state revenues to the cities and towns. To equalize property values, the DRA annually conducts a sales/assessment ratio study for each municipality. The information provided on the PA-34 form is needed to assist the Department in determining whether a particular sale involved is an "arms-length transaction" and should be included in our equalization sales/assessment study.

**WHO MUST FILE**

The purchaser, grantee, assignee or transferee of each transfer of real estate or interest in real estate must file the PA-34 form. There are no exceptions.

**WHEN TO FILE**

Form PA-34 is due no later than 30 days from the recording date of the deed at the register of deeds or the date of the transfer, whichever is later.

**WHERE TO FILE**

A PA-34 form must be filed with the Department of Revenue Administration, P.O. Box 1313 Concord, NH 03302-1313 via the U.S. Post Office or hand carried to the Department of Revenue Administration at 109 Pleasant Street, Concord, NH, between the hours of 8:00am and 4:30pm. A copy of the PA-34 form must also be filed with the local assessing officials of the municipality in which the property is located.

**NEED HELP?**

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

**NEED FORMS?**

To access additional forms, please visit our web site at [www.revenue.nh.gov](http://www.revenue.nh.gov) or call the Forms Line at (603) 230-5001.



Please **PRINT** legibly or type all information.

### **STEP 1 - PURCHASER(S)**

First select the applicable Entity Type of the purchaser and then select if this is either an original or amended PA-34.

Enter the full name and address (use new primary mailing address) of the purchaser(s), grantee(s), assignee(s) or transferee(s). Email address is an optional field. Please attach an additional PA-34 for more than three purchasers.

### **STEP 2 - SELLER(S)**

First select the applicable Entity Type of the seller.

Enter the full name and address (use new primary mailing address) of the seller(s), grantor(s), assignor(s) or transferor(s). Email address is an optional field.

### **STEP 3 - REAL ESTATE**

**PROPERTY LOCATION & DESCRIPTION:** Enter the municipality, county, street number, street name, and apartment/unit number where the property is located. Provide the tax map, block and lot (parcel identification number) used by the municipality to identify the parcel as well as the area in acres and the number of parcels purchased. If the sale is a multi-town sale, please enter all of the municipalities where parcels are located. Parcel identification numbers are available at local assessing office.

**PROPERTY USE:** Select the primary use of the parcel; only one option may be selected.

**PROPERTY TYPE:** Select the property type of the parcel; only one option may be selected.

**FEATURES:** Identify if the parcel is waterfront or has water access, if applicable. Only one option may be selected. For multi-unit buildings please indicate the number of units.

### **STEP 4 - DEED**

Enter the transfer date, recording date and Book and Page numbers assigned by the County Register of Deeds, along with the sale price (actual amount paid). Please indicate the deed type for the transactions, only one option may be selected. Please note that Book and Page numbers are required and the form will be returned if these fields are left blank.

### **STEP 5 - TRANSACTION DETAIL**

**QUESTION 1:** Check the appropriate box as to whether there were any special circumstances that would suggest the full price or consideration of the property was either more or less than its fair market value. If "yes," please choose all reasons that apply or select "other" and provide a detailed explanation.

**QUESTION 2:** Check the appropriate box as to whether the sale transferred 100% interest in the property. If "no," indicate the percentage of interest in the property that was transferred.

**QUESTION 3:** Check the appropriate box as to whether the sale price included a consideration for non-taxable personal property. If "yes," indicate the approximate value of furnishings, inventory, timber and/or other property (appliances, minerals, boats, equipment, inventory of a business, etc.) in the appropriate box.

**QUESTION 4:** Check the appropriate box as to whether the sale price was reduced because of a Land Use Change Tax per RSA 79-A:7. If "yes," please specify the amount.

**QUESTION 5:** Check the appropriate box as to whether you consider the selling price to be fair market value. If "no," please explain the reason(s) why.

**QUESTION 6:** Check the appropriate box as to whether the grantee has made or intends to make improvements to the property after the purchase but before April 1st. If "yes," please indicate the approximate cost of these improvements. Do not include improvements made by the grantor prior to establishing the sale price.

**QUESTION 7:** Check the appropriate box as to the occupancy and status of the structure.

**QUESTION 8:** Check the appropriate box as to whether the property will serve as your primary residence.

### **STEP 6 - PREPARER**

If this form was filled out by someone other than the purchaser, please enter the full name, entity, address, phone number and email address (optional) of the preparer.

### **STEP 7 - SIGNATURES (PAPER FORM)**

**POWER OF ATTORNEY (POA):** By checking the POA box, and signing below, the taxpayer(s) authorizes the preparer listed in Step 6 to act on your behalf for this document only, including entering the Book and Page numbers and filing this document. This is a limited POA for this document only. If a Purchaser does not authorize the POA then a separate PA-34 must be filed.

**PURCHASER'S SIGNATURE & INFORMATION:** The Form must be signed in ink and dated by the Purchaser(s).

**PREPARER'S SIGNATURE & INFORMATION:** If the Form was prepared by someone other than the Purchaser(s), the Form must be dated and signed in ink by the preparer. The preparer's printed name is also required if the POA box is checked.