



GENERAL INSTRUCTIONS

WHO SHOULD FILE

Telecommunications companies shall file an annual inventory of their telecommunication poles and conduits with the Department of Revenue Administration and with the municipality where the property is located.

NOTE - A separate PA-80 must be filed for each municipality in which the company owns assets.

RSA 74:19

I. In order to properly determine the value of property under RSA 72:8-c, an inventory of telecommunications poles and conduits shall be filed with the department of revenue administration and with the municipality where the property is located by each owner of telecommunications poles and conduits. Each form may include the following information:

- a) Name and address of a contact person if the owner is a trust or corporation.
- b) Detailed description of the telecommunications poles using the most recent readily available information held by the owner.
- c) Description of conduits using most recent readily available information held by the owner.
- d) The filer's dated signature certifying that the information indicated on the form is true.

II. The inventory of telecommunications poles and conduits required by this section shall be filed with the department of revenue administration and with the municipality where the property is located by the owner of telecommunications poles and conduits no later than July 1. Persons required to file the inventory of telecommunications poles and conduits who willfully fail to file or willfully make false statements on the forms shall be guilty of a violation.

III. Any person or corporation required to file an inventory of telecommunications poles and conduits shall be subject to the provisions of RSA 74:12.

DOOMAGE

Pursuant to RSA 74:12, "If any person or corporation shall willfully omit to make and return such inventory, or to answer any interrogatory therein contained, or shall make any false statement therein; or if the selectmen or assessors shall be of opinion that the inventory returned does not contain a full and correct statement of the property for which the person or corporation is taxable; or that the person making the same has willfully omitted to give required information, or has made false answers or statements therein, the selectmen or assessors shall ascertain, in such way as they may be able, and as nearly as practicable, the amount and value of the property for which the person or corporation is taxable, and shall set down to such person or corporation, by way of dooming, 4 times as much as such property would be taxable if truly returned and inventoried."

WHEN TO FILE

The completed form is due on or before July 1, 2024.

WHERE TO FILE

Mail to NHDR, Municipal and Property Division, Attn: Utility Appraiser, PO Box 487, Concord NH 03302-0487.

A copy of this form shall also be filed with the MUNICIPALITY in which the property is located.

NEED HELP?

Call the Municipal and Property Division at (603) 230-5950 M-F, 8:00am-4:30pm or email utilities@dra.nh.gov. All written correspondence to the Department should include the taxpayer name, name of the contact person, and a daytime telephone number.

FORMS

To obtain forms, please call the Forms Line at (603) 230-5950, or visit the Department's website at www.revenue.nh.gov.

ADA COMPLIANCE

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.

STEP 1: OWNERSHIP & CONTACT INFORMATION

NAME OF TELECOMMUNICATIONS COMPANY (TRADE NAME): This is the common or legal trade name of the telecommunications company.

AMENDED CHECKBOX: This checkbox would need to be checked if this is an amended version of this form.

NAME OF OWNER/PARENT COMPANY: The name of the legal ownership of the telecommunications company, if different than name of the company or trade name. In instances where the telecommunications company is a subset of a larger parent company that files consolidated tax returns that include the company, provide the name of the parent company.

CONTACT PERSON: Provide the name, phone number and email address of the contact person associated with completing and filing this form.

STEP 2: PROPERTY LOCATION

Provide the municipality in which the property is located.

STEP 3: CONDUIT DETAILS

Provide the street location of each conduit, the number of banks, the diameter (in inches), year installed and the total length.

STEP 4: POLE DETAILS

Provide the street location of each pole, the height (in feet), year installed and the percent owned.

STEP 5: CERTIFICATION AND AUTHORIZED SIGNATURE

An authorized individual is required to sign the completed PA-80 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. If filing electronically (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.