

**New Hampshire Department of Revenue Administration
45 Chenell Drive, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE
TIR 2006-002 March 22, 2006**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

CHANGES TO THE FILING DUE DATE

The Federal due date for the filing of returns at the Internal Revenue Service in Andover, Massachusetts is April 18, 2006. In an effort to better serve taxpayers and practitioners, the New Hampshire Department of Revenue Administration has adopted this due date of April 18, 2006. All returns, declarations, and payments attributable to NH Business Taxes and Interest and Dividends Tax that are statutorily due on April 17, 2006 in accordance with RSA 80:55 will be accepted as timely filed through April 18, 2006.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by contacting them at (603) 271-2318.