

STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

STEP 1 NAME ADDRESS SSN FEIN	ESTATE OF: LAST NAME FIRST NAME MIDDLE INITIAL DECEDENT'S SSN DATE OF DEATH
	DOMICILE AT DATE OF DEATH: STREET CITY/TOWN STATE COUNTY PROBATE NO.
	NAME OF EXECUTOR/ADMINISTRATOR: LAST NAME FIRST NAME MIDDLE INITIAL EXECUTOR/ADMINISTRATOR SSN OR FEIN
	EXECUTOR/ADMINISTRATOR ADDRESS: STREET CITY/TOWN STATE ZIP CODE

STEP 2 POWER OF ATTORNEY	Authorization is granted to the representative listed below to receive confidential tax information under RSA 21-J:14 and to act as the estate's representative before the NH Department of Revenue Administration.
	NAME OF REPRESENTATIVE: STREET CITY/TOWN STATE ZIP CODE (AREA CODE) TELEPHONE NO.
	SIGNATURE OF EXECUTOR/ADMINISTRATOR: (THIS LINE MUST BE SIGNED TO GRANT A POWER OF ATTORNEY)

STEP 3 ANSWER QUESTIONS	Did the decedent own any real estate in New Hampshire? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, list location _____ TOWN/CITY
	Does the decedent's gross estate total \$650,000 or more for 1999 or \$675,000 or more for 2000? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, a NH 706 Estate Tax Return must be filed. (See instructions for other years gross amounts).
	Is this an <input type="checkbox"/> Initial Return or <input type="checkbox"/> Amended Return?

STEP 4 PERSONAL PROPERTY LOCATION	PERSONAL PROPERTY LOCATED IN NEW HAMPSHIRE				
	A DESCRIPTION OF PERSONAL PROPERTY	B LOCATION OF PROPERTY	C OWNERSHIP JOINT INDIVIDUAL		D FAIR MARKET VALUE OF PROPERTY
1					
2					
3					
4					
5					
6					
7	Total amount from supplemental (attached)				
8	Total Value of Personal Property (sum of lines 1-7)				

STEP 5 TOTAL TAXABLE ESTATE, CREDITS AND PAYMENTS	9 TOTAL TAXABLE ESTATE (Total of Line 8, Column D) 9	
	10 NH Non-Resident Personal Property Transfer Tax (Line 9 x 2%) 10	
	11 Credits and Payments:	
	(a) Estimated tax paid 11(a)	
	(b) Tax paid with application for extension 11(b)	
	(c) Tax paid with original return 11(c)	
	(d) Other credits or payments (Attach explanation) 11(d)	
	11 TOTAL CREDITS 11	
	12 Balance of tax due (Line 10 less Line 11) 12	
	13 Additions to tax:	
(a) Interest 13(a)		
(b) Failure to pay 13(b)		
(c) Failure to file 13(c)		
13 TOTAL ADDITIONS TO TAX 13		

STEP 6 BALANCE DUE OR REFUND	14 Balance Due (Line 12 plus Line 13) Make check payable to: State of New Hampshire 14	
	15 Refund Due (Line 11 less Line 10 adjusted by Line 13) 15	

**STEP 7
SIGNATURE** Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

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SIGNATURE OF EXECUTOR/ADMINISTRATOR	DATE	SIGNATURE OF PREPARER IF OTHER THAN EXECUTOR/ADMINISTRATOR	DATE
		PREPARER'S TAX IDENTIFICATION NUMBER	
		PREPARER'S ADDRESS	
		CITY/TOWN, STATE & ZIP CODE	

MAIL NH DEPT OF REVENUE ADMINISTRATION
TO: DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN
GENERAL INSTRUCTIONS

WHO MUST FILE	The executor or administrator of any non-resident decedent owning tangible personal property in New Hampshire must file a New Hampshire Non-Resident Personal Property Transfer Tax Return. A non-resident decedent is someone who did not claim New Hampshire as their legal residence. Tangible personal property is personal property which has physical substance such as furniture, boat, car, etc. Stocks or bank accounts are not tangible personal property.										
WHAT TO FILE	You must file the DP-146 New Hampshire Non-Resident Personal Property Transfer Tax Return along with full payment of tax within 9 months from the decedent's date of death. If the return cannot be filed on time, then an extension, Form DP-147, must be filed with full payment if a tax is due. If more than a 6 month extension is needed, you must attach a letter of explanation.										
WHEN TO FILE	The New Hampshire Non-Resident Personal Property Transfer Tax Return and payment are due 9 months from the decedent's date of death.										
WHERE TO FILE	NH DEPARTMENT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD, NEW HAMPSHIRE 03302-0637 FACSIMILE DOCUMENTS ARE NOT ACCEPTED										
CONFIDENTIAL INFORMATION	Disclosure of Social Security Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03 and 1308.04(a). 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). Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14. The failure to provide Social Security Numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with Social Security Account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments that may result in increased tax liability.										
EXTENSION TO FILE	The New Hampshire Department of Revenue Administration requires Form DP-147, a request for a 6 month Extension of Time to File, for all New Hampshire Non-Resident Personal Property Transfer Tax Returns filed by taxpayers unable to meet the 9 month filing requirement. The Form DP-147 must be filed with the department prior to the due date of the return in order to be considered timely. Extension requests for a period in excess of 6 months must be accompanied by a letter of explanation. A Probate Court approved extension (Form 77A) will not be accepted as an extension to file the Form DP-146 New Hampshire Non-Resident Personal Property Transfer Tax Return.										
PAYMENT OF ESTIMATED TAX	An executor or administrator may make an estimated payment of the tax liability using Form DP-146-ES, Estimated Non-Resident Personal Property Transfer Tax Payment form.										
ROUNDING OFF TO WHOLE DOLLARS	Money items on all New Hampshire Non-Resident Personal Property Transfer Tax forms may be rounded off to the nearest whole dollar.										
NEED FORMS OR HELP	Forms are available at each county Probate Court, from our website at www.state.nh.us/revenue or by calling the Department's forms line (603) 271-2192, 24 hours a day, 7 days a week. For taxpayer assistance, call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am to 4:30 pm. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.										
PROBATE COURT	Questions regarding Probate Court documents of filing should be directed to the Probate Court in the County where the property is located. <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Belknap County (603) 524-0903</td> <td style="width: 50%;">Hillsborough County (603) 882-1231</td> </tr> <tr> <td>Carroll County (603) 539-4123</td> <td>Merrimack County (603) 224-9589</td> </tr> <tr> <td>Cheshire County (603) 357-7786</td> <td>Rockingham County (603) 642-7117</td> </tr> <tr> <td>Coos County (603) 788-2001</td> <td>Stratford County (603) 742-2550</td> </tr> <tr> <td>Grafton County (603) 787-6931</td> <td>Sullivan County (603) 863-3150</td> </tr> </table>	Belknap County (603) 524-0903	Hillsborough County (603) 882-1231	Carroll County (603) 539-4123	Merrimack County (603) 224-9589	Cheshire County (603) 357-7786	Rockingham County (603) 642-7117	Coos County (603) 788-2001	Stratford County (603) 742-2550	Grafton County (603) 787-6931	Sullivan County (603) 863-3150
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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LINE-BY-LINE INSTRUCTIONS

STEP 1	Type or print the name of the decedent, the domicile of the decedent at date of death, the decedent's social security number, the date of death, and the probate number, if applicable. Type or print the executor or administrator name, address and social security number or federal employer identification number.																				
STEP 2	Complete this section if someone other than the executor or administrator will represent the estate on matters dealing with this tax return. THE EXECUTOR OR ADMINISTRATOR MUST SIGN ON THIS LINE IN ADDITION TO SIGNING THE RETURN FOR THE POWER OF ATTORNEY TO BE EFFECTIVE.																				
STEP 3	<p>Check the Initial Return box only if this is the first Form DP-146 Return that has ever been filed. Check the Amended Return box if this is the second (or additional) return that has been filed for this estate. Attach a copy of approved Federal Extension request.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Calendar Year</u></th> <th style="text-align: left;"><u>Credit Amount</u></th> <th style="text-align: left;"><u>Calendar Year</u></th> <th style="text-align: left;"><u>Credit Amount</u></th> </tr> </thead> <tbody> <tr> <td>1998</td> <td>\$ 625,000</td> <td>2002 & 2003</td> <td>\$ 700,000</td> </tr> <tr> <td>1999</td> <td>\$ 650,000</td> <td>2004</td> <td>\$ 850,000</td> </tr> <tr> <td>2000</td> <td>\$ 675,000</td> <td>2005</td> <td>\$ 950,000</td> </tr> <tr> <td>2001</td> <td>\$ 675,000</td> <td>2006</td> <td>\$1,000,000</td> </tr> </tbody> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	1998	\$ 625,000	2002 & 2003	\$ 700,000	1999	\$ 650,000	2004	\$ 850,000	2000	\$ 675,000	2005	\$ 950,000	2001	\$ 675,000	2006	\$1,000,000
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STEP 4	<p>Column (A) Enter a description of the personal property held on behalf of the non-resident decedent.</p> <p>Column (B) Enter the city or town where the property is located.</p> <p>Column (C) Indicate whether the property was jointly or individually held by placing an X in the appropriate column.</p> <p>Column (D) Enter the fair market value of the property as of the decedent's date of death. If jointly held, enter the fair market value of the decedent's share of the property as of the date of death. If there are insufficient lines to list all property held, attach a supplemental schedule using the same format. Enter, on Line 7, the total amount from the supplemental schedule. Enter on Line 8, the total sum of Lines 1-7.</p>																				
STEP 5	<p>Line 9 Enter the total from Column D, Line 8.</p> <p>Line 10 Multiply Line 9 by the 2% tax rate and enter the amount on Line 10.</p> <p>Line 11 (a) Enter the amount of estimated tax paid with Form DP-146-ES.</p> <p>(b) Enter the amount paid with Form DP-147 application for extension.</p> <p>(c) Enter the amount paid with the original return.</p> <p>(d) Enter any other credits or payments and attach an explanation.</p> <p>Line 11 Enter the sum of Lines 11(a) through 11(d).</p> <p>Line 12 Enter the amount of Line 10 less Line 11.</p> <p>Line 13 (a) INTEREST: Interest is calculated on the balance of tax due (line 12) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <div style="text-align: center; margin-top: 10px;"> $\frac{\text{Tax Due (line 12)}}{\text{Number of days}} \times \frac{\text{Interest due}}{\text{(see decimal rate below)}}$ </div> <p style="text-align: right;">Enter on line 13(a).</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates in any other year)</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><u>PERIOD</u></th> <th style="text-align: center;"><u>RATE</u></th> <th style="text-align: center;"><u>DAILY RATE DECIMAL EQUIVALENT</u></th> </tr> </thead> <tbody> <tr> <td>1/1/2001 - 12/31/2001</td> <td style="text-align: center;">11%</td> <td style="text-align: center;">.000301</td> </tr> <tr> <td>1/1/1999 - 12/31/2000</td> <td style="text-align: center;">10%</td> <td style="text-align: center;">.000274</td> </tr> <tr> <td>1/1/1998 - 12/31/1998</td> <td style="text-align: center;">11%</td> <td style="text-align: center;">.000301</td> </tr> <tr> <td>Prior to 1/1/98</td> <td style="text-align: center;">15%</td> <td style="text-align: center;">.000411</td> </tr> </tbody> </table> <p>(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the executor/administrator fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>(c) FAILURE TO FILE: An executor/administrator failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>Line 13 Enter the total of Lines 13(a), 13(b) and 13(c).</p>	<u>PERIOD</u>	<u>RATE</u>	<u>DAILY RATE DECIMAL EQUIVALENT</u>	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411					
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STEP 6	<p>Line 14 If the total tax (Line 10) plus interest and penalties (Line 13) is greater than the amount previously paid, (Line 11), then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to the State of New Hampshire. To ensure that the check is credited to the proper account, please put the decedent's name and social security number on the check.</p> <p>Line 15 If the total tax (Line 10) plus interest and penalties (Line 13) is less than the amount previously paid, (Line 11), then you have overpaid the tax and a refund is due. Enter the amount on Line 15. Please allow 12 weeks for processing your refund.</p>																				
STEP 7	The return must be dated and signed in ink by the executor or administrator. If the return was completed by a paid preparer, then the preparer must also sign and date the return. The preparer must also enter their Federal Employer Identification Number or Preparer's Tax Identification Number and complete address.																				