

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX
OPERATORS LICENSE (RSA 78-A:4)**

20 CONSOLIDATED RETURN	<p>Operators having more than one license may request permission to file on a consolidated basis provided all licenses use the same Federal Employer Identification Number. Operators must designate one license number to be the master (primary) license number and provide the business name, address and Meals & Rentals License Number of each member of the group.</p> <p>20(a) ARE YOU REQUESTING TO BE A MEMBER OF A CONSOLIDATED MEALS & RENTALS FILING GROUP? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, SPECIFY MASTER (PRIMARY) LICENSE NUMBER _____</p> <p>20(b) ARE YOU REQUESTING TO BE A MASTER (PRIMARY) FILER FOR A CONSOLIDATED MEALS & RENTALS FILING GROUP? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>IF YES, ATTACH A LIST INDICATING MEMBERS' MEALS & RENTALS LICENSES, BUSINESS NAMES & ADDRESSES.</p>																														
21 FRANCHISE INFORMATION	<p>IS THIS BUSINESS A FRANCHISE? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, COMPLETE THE FOLLOWING:</p> <p>FRANCHISE NAME _____</p> <p>CONTACT PERSON (LAST, FIRST, MI, SUFFIX) _____</p> <p>BUSINESS ADDRESS _____</p> <p>CITY/TOWN _____ STATE _____ ZIP CODE + 4 _____</p> <p>MAILING ADDRESS _____</p> <p>CITY/TOWN _____ STATE _____ ZIP CODE + 4 _____</p> <p>TELEPHONE / EXTENSION _____ FAX _____ E-MAIL ADDRESS _____</p>																														
22 BUSINESS LOCATION INFORMATION	<p>THE "PHYSICAL BUSINESS ADDRESS IN NH" AS LISTED ON LINE 12 IS: (CHECK ONE): <input type="checkbox"/> OWNED <input type="checkbox"/> LEASED/RENTED</p> <p>LANDLORD NAME _____ LANDLORD TELEPHONE NUMBER _____</p>																														
23 REGISTRATION, LICENSING & PERMIT INFORMATION	<p>23(a) IF CORPORATION, ENTER NAME AND ADDRESS OF NH REGISTERED AGENT: _____</p> <p>23(b) HAS ANY INDIVIDUAL LISTED ON LINES 2, 9 OR 10 PREVIOUSLY HELD AN INTEREST IN ANY LIQUOR LICENSE? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">IF YES, DATE ISSUED</th> <th style="width:25%;">LICENSE NUMBER</th> <th style="width:50%;">NAME OF LICENSEE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>23(c) HAS ANY INDIVIDUAL LISTED ON LINES 2, 9 OR 10 EVER BEEN ISSUED A MEALS & RENTALS LICENSE? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">IF YES, DATE ISSUED</th> <th style="width:25%;">LICENSE NUMBER</th> <th style="width:50%;">NAME OF LICENSEE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>23(d) DOES THE BUSINESS LISTED ON LINES 1 AND 2 HOLD ANY OTHER LOCAL AND/OR STATE LICENSES OR PERMITS (SEE INSTRUCTIONS)? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>IF YES, LIST (ATTACH ADDITIONAL SHEETS IF NECESSARY):</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">TYPE OF LICENSE</th> <th style="width:25%;">DATE ISSUED</th> <th style="width:25%;">LICENSE NUMBER</th> <th style="width:25%;">NAME OF LICENSEE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	IF YES, DATE ISSUED	LICENSE NUMBER	NAME OF LICENSEE							IF YES, DATE ISSUED	LICENSE NUMBER	NAME OF LICENSEE							TYPE OF LICENSE	DATE ISSUED	LICENSE NUMBER	NAME OF LICENSEE								
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX
 OPERATORS LICENSE (RSA 78-A:4)**
 GENERAL INSTRUCTIONS

WHO MUST FILE

Each operator shall obtain a license from the Department for each place of business within the state where it operates a hotel or any facility offering sleeping accommodations, sells taxable meals, or rents motor vehicles. The license remains valid until the license expires, the business ceases operation, a change in ownership occurs, or the license is revoked or suspended by the Department. The license shall be conspicuously posted in a public area upon the premises to which it relates. In addition, any advertisement for a short-term rental shall include, in the body of the ad, the meals and rentals license number of the operator.

WHEN TO FILE

A New Hampshire Meals & Rentals Tax License must be obtained prior to the start of business and renewed by June 30 of each odd-numbered year. File this form at least 30-days prior to the start of business.

WHERE TO FILE

Mail to: NH DRA, PO Box 454, Concord, NH 03302-0454.

NEED HELP?

If you have any questions regarding the Meals & Rentals Tax, the TELEFILE System or the E-FILE System, contact the Department between 8:00 am and 4:30 pm, Monday through Friday (603) 230-5900.

ELECTRONIC FILER

Any operator that does not choose to file electronically shall forfeit any commission retained, pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with less than \$25,000 in meals and rentals taxable revenue in the prior calendar year.

CONSOLIDATED RETURNS

Any operator who files two or more returns each month for a single legal entity may request, in writing, to file on a consolidated basis. The request shall include the following: (1) Operator's designation of one license number to be the master license number; (2) Business name and license number for each member; and (3) Address for each member. An operator filing a consolidated return shall abide by the requirements contained in N.H. Code of Admin. Rules, Rev. 706.05 and keep records readily available that show activity by month for each individual license as stated in Rev. 708.01. Provided the operator meets the requirements in N.H. Code of Admin. Rules, Rev. 706.05(b), (c), and (d), permission shall be granted for filing on a consolidated basis.

DISCLOSURE OF SSN:

Disclosure of your Social Security Number to the NH Department of Revenue Administration is mandatory under N.H. Code of Admin. Rules, Rev. 708.02(c). 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). The tax information which is disclosed to the Department is held in strict confidence by law. The information may be disclosed to the US 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 RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.

Incomplete applications will be returned to the applicant and will result in a delay in issuance of a license. Some common omissions/errors are:

- The application is not signed.
- The application is incomplete or illegible.
- The applicant's NH Banking Institution is incomplete.

LINE 1

Type or print Business/Trade Name.

LINE 2

Type or print the full legal name of the individual, Corporation, Partnership, Proprietorship or Limited Liability Company (LLC).

LINES 3 and 4

Type or print the mailing address - abbreviate when possible. Please list the email address for communication of Meals & Rentals Tax matters.

Secretary of State Business ID #: Enter the Business ID Number issued by the NH Secretary of State at the time this business or trade name was registered.

LINE 5

Type or print the City or Town, State and Zip code with 4-digit extension.

LINES 6(a) and 6(b)

Check the type of entity the organization is taxed as. If formed as an LLC, also check the box on Line 6(b). List the LLC Manager.

LINE 7

Type or print the Federal Employer Identification Number (FEIN) associated with the business/trade name. If applied for, enter "applied for" and notify the Department when received. To apply for an FEIN, contact the IRS at 1-800-829-4933 or visit www.irs.gov for more information.

LINE 8

Type or print the FEIN, Social Security Number (SSN) or Department Identification Number (DIN) under which the NH business taxes for this operation will be reported.

LINES 9(a), 9(b) and 9(c)

List the names, titles, SSNs, phone numbers, and home addresses of the individual owners (Proprietorships), partners (Partnerships), members/managing members (LLCs), president/treasurer and anyone else in a managerial capacity (Corporations). A managing member is an owner who is actively involved in the daily operations of the LLC.

LINE 10

Enter the name, title and telephone number of the designated person to contact regarding licensing, returns, or payments. If other than employee, owner or officer, a Power of Attorney (POA), NH Form DP-2848 is required.

LINE 11

Provide the New Hampshire business telephone number.

LINE 12

Type or print the physical address where the business is located. For example, "1 Main St., Manchester, NH 03102".

LINE 13

Enter the proposed opening date of the business. NOTE: This license is required prior to commencing operations.

LINE 14

Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent, caterer, etc.) NOTE: If catering is provided, as well as other business activities, a separate license is required for the catering (705.01(d)(e)).

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 GENERAL INSTRUCTIONS (continued)

LINE 15

Check all applicable items served by this business. Indicate number of seats in restaurant and/or lounge.

LINE 16

Check appropriate box(es) to indicate if the business provides sleeping accommodations (indicate number of rooms), function rooms (indicate seating capacity), or motor vehicle rentals.

LINE 17

If the operator desires to file tax returns on a seasonal basis that is less than twelve returns per year, check the box(es) and indicate the month(s) the business will be operated. A return is required for each month of the filing season, whether there is tax due or not. Monthly filing will be required unless seasonal permission is granted.

LINES 18 and 18(a)

In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).

LINES 19 and 19(a)

Enter the name of the NH banking institution of the current applicant into which the taxes collected will be deposited, and the name of the account holder.

Complete pages 1 and 2 and submit to the NH Department of Revenue Administration.

SIGNATURE(S)

Enter the signature (in ink) of owner or authorized representative. This certifies that the given information is true and correct and in conformity with applicable state laws.

LINE 20 CONSOLIDATED RETURN

Operators who own or operate more than one Meals & Rentals Tax establishment may request, in writing, permission to file their monthly returns as one "consolidated" return. If you are a member or applying to be a member of a consolidated filing group, put a check in the "Yes" box next to 20(a), enter the primary license number. The primary license number is usually the largest, oldest or first Meals & Rentals Tax License the business was issued. Check "Yes" in 20(b) if this CD-3 is for the primary license. If not requesting a consolidated return approval, check the "No" box for Line 20 (a) and (b).

LINE 21 FRANCHISE INFORMATION

Operators who own or operate a franchise business should check "Yes" and fill in the franchise information as indicated in Line 21. If this is not a franchise business, check the "No" box on Line 21.

LINE 22 BUSINESS LOCATION INFORMATION

Check the appropriate box to indicate whether the New Hampshire physical business property is owned or leased/rented by the applicant. If the applicant leases or rents the business property, they must also enter on the lines provided the name and telephone number of the owner or landlord of the business property. If the applicant owns the property, leave landlord information blank and go to Line 23.

LINE 23 REGISTRATIONS, LICENSING AND PERMIT INFORMATION

Line 23(a) - Enter the name and address of the NH Registered Agent. The Registered Agent is usually the accountant or attorney for the business. If you are a sole proprietor doing business under your own name and are not registered with the Secretary of State Corporate Division, you will not have a registered agent. If so, skip Line 23(a).

Line 23(b) - If your business sells beer, wine or liquor, enter the NH Liquor License information for license(s) any individual listed on Lines 2, 9 or 10 previously held or had an interest in. If your business does not sell beer, wine or liquor or the individuals listed in Lines 2, 9 or 10 have not previously held an interest in any liquor license, check "No" and proceed to line 23(c).

Line 23(c) - If any individual listed on Lines 2, 9 or 10 has ever been issued a Meals & Rentals License, enter the issue date, license number and name of licensee. If no other licenses have been issued, check "No" and proceed to Line 23(d).

Line 23(d) - Enter information regarding any other state or locally issued license(s) or permits the business listed on Lines 1 and 2 holds such as, but not limited to, health permits, fire permits, corporate division registration, municipal business licenses or occupational licenses.