

DO NOT STAPLE



New Hampshire Department of Revenue Administration

DP-133



ELECTRICITY CONSUMPTION TAX RETURN

For the Month of: [MM][YY] or Year Ending: [YY]

STEP 1 - PRINT OR TYPE

Form fields for Taxpayer Name, Address, City/Town, State, Zip Code, and Taxpayer Identification Number.

STEP 2 - Type of Return (check if applicable)

ANNUAL RETURN AMENDED RETURN FINAL RETURN

STEP 3 - Calculate Your Tax, Credits, Interest, and Penalties

Round to the nearest whole dollar

Table with 8 rows for calculating tax, including Gross Electrical Consumption, Kilowatt hours used, Total kilowatt hours, Provider Net Electrical Consumption, Consumer's Gross Electricity Consumption, Total taxable consumption, Amount of tax, Deduction for tax on accounts written off, Balance of tax after deduction, Payments, Total Payments, and Balance of Tax Due.



ELECTRICITY CONSUMPTION TAX RETURN - continued

Additions to tax:			
9(a) Interest	9(a)		
9(b) Failure to Pay	9(b)		
9(c) Failure to File	9(c)		
9. Enter the sum of Lines 9(a) through 9(c)		9	
10. Balance Due: (Line 8 plus Line 9) Make check payable to: State of New Hampshire	10		0 . 0 0
11. Overpayment: (Line 7 less Line 6 adjusted by Line 9 if applicable) Credit - apply as credit to next month	11		0 . 0 0

STEP 6 - Signatures

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 person owning or operating the utility, this declaration is based on all information of which the preparer has knowledge.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

Signature of Taxpayer MMDDYYYY Phone Number

Print Signatory Name & Title

Signature of Paid Preparer Other Than Taxpayer MMDDYYYY Preparer's Address, City, State, Zip

Print Preparer's Name Preparer's Tax ID Number



GENERAL INSTRUCTIONS

WHO MUST FILE

PROVIDERS AND CONSUMERS: Providers mean all persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this State. The term does not include persons who redistribute electrical energy solely for the use of their tenants and who are consumers pursuant to RSA 83-E:1, II.

CONSUMER TAXPAYER FILING

A consumer may apply for permission to pay tax directly to the State. Direct payment shall be at the Commissioner's discretion. Consumer means any person generating electricity for their own use other than residential customers or for emergency purposes. Rev. 2602.04-05. Consumer includes retail consumers and anyone generating electricity for their own use.

WHEN TO FILE

A return is due and must be postmarked on or before the fifteenth day of the second month following the close of the calendar month. Any provider or consumer who has applied for and been granted permission to remit taxes annually shall file a return for each calendar year on or before February 15 of the following calendar year. Any provider or consumer who ceases to engage in distribution, redistribution or transmitting electrical energy for consumption must file a final return not more than one month after discontinuing such activity.

ANNUAL FILING

Providers whose average monthly tax collections do not exceed \$100 may apply to the Commissioner to remit taxes annually. Approval of such a request shall be at the discretion of the Commissioner.

WHERE TO FILE

Mail to:
NH DRA
PO BOX 637
Concord, NH 03302-0637

RETURNS MAY NOT BE FILED BY FAX

EXTENSION TO FILE

A provider or consumer may request a thirty-one (31) day extension of time for filing a return by submitting Form DP-134 to the Department no later than the due date of the original return, with payment of 100% of the tax determined to be due. Form DP-134 is available on our website at www.revenue.nh.gov/ or by calling the Forms Line (603) 230-5001. Extensions are subject to approval.

A copy of the approved extension must accompany the return.

AMENDED RETURN

To file an amended return check the AMENDED RETURN box on top of the return and file the corrected information promptly.

ROUNDING OFF

Money items on all Electricity Consumption Tax forms may be rounded off to the nearest whole dollar.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov/ or by calling the Forms Line at (603) 230-5001.

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at www.revenue.nh.gov/ or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. 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.



SPECIAL INSTRUCTIONS

GROSS ELECTRICAL CONSUMPTION

"Gross Electrical Consumption" is the total kilowatt hours consumed by or billed to consumers.

KILOWATT HOURS USED BY CONSUMER

"Kilowatt Hours Used by Consumer" means total kilowatt hours used by and the tax was paid by the consumer.

DEDUCTION FOR UNCOLLECTIBLE ACCOUNTS

When taking a deduction for tax on accounts written off as uncollectible, deduct the amount of tax attributable to accounts actually written off, not the allowance for bad debt. The amount deductible shall be reduced by any recoveries of amounts previously written off.

PAYMENTS AND CREDITS

If you made a payment with an application for extension of time to file, enter payment amount on line 7(a). If you have a credit balance from your prior monthly or yearly return, enter the amount on line 7(b). Remember to attach a copy of the approved extension (Form DP-134).

ADDITIONS TO TAX

Interest is calculated on the balance of tax due (Line 8) from the original due date to the date paid at the applicable rate listed below.

$$\frac{\text{Tax Due (Line 8)}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Daily Decimal Rate Equivalent}} = \text{Interest due}$$

(see below for applicable rate)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2017 - 12/31/2017	6%	.000164
1/1/2016 - 12/31/2016	5%	.000137
1/1/2015 - 12/31/2015	5%	.000137
1/1/2014- 12/31/2014	5%	.000137
1/1/2013- 12/31/2013	5%	.000137
1/1/2012 - 12/31/2012	6%	.000164
1/1/2011 - 12/31/2011	6%	.000164

Applicable interest rates for any other tax periods may be obtained from the "Taxpayer Assistance" page of our website at www.revenue.nh.gov/ or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm.

FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer 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.

FAILURE TO FILE: A taxpayer 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.

SIGNATURES & POWER OF ATTORNEY (POA)

You MUST sign and date your return. If the return is prepared by someone other than the provider or consumer, the return must also be signed and dated by the preparer and the preparer's tax identification number (PTIN) and address must be filled in. By checking the POA box, the taxpayer authorizes the Department staff to discuss this return with the paid preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848, "Power of Attorney" for discussion of any other tax period or matter.