

RAILROAD DIRECTORS' RETURN**RSA 82:32**

DUE ON OR BEFORE JULY 1, 2017

IF AMENDED RETURN, CHECK HERE

STEP 1 OWNERSHIP AND CONTACT INFORMATION	NAME OF RAILROAD COMPANY (TRADE NAME)			TAXPAYER IDENTIFICATION NUMBER		
	NAME OF OWNER (If different than Name of Railroad)					
	NAME OF PARENT COMPANY (If Railroad does not file a Federal Tax Return)			PARENT TAX IDENTIFICATION NUMBER		
	ADDRESS					
	ADDRESS					
TOWN/CITY				STATE	ZIP CODE	
CONTACT PERSON						
FIRST NAME			LAST NAME			
EMAIL ADDRESS			PHONE NUMBER (Enter numbers only)			
STEP 2 CAPITAL COSTS, TRACKAGE AND STOCK INFORMATION	ACCOUNTING PERIOD: AS OF APRIL 1, 2017: <input type="checkbox"/>					OTHER PERIOD ENDING: <input type="checkbox"/>
						MMDDYYYY <input type="text"/>
	1. Total original cost of railroad land, buildings, track and ROWs EVERYWHERE (inside and outside of NH):					
	2. Total original cost of railroad land, buildings, track and ROWs in NEW HAMPSHIRE ONLY:					
	3. Total miles of trackage EVERYWHERE (round to nearest 1/10th mile):					
4. Total miles of trackage in NEW HAMPSHIRE ONLY (round to nearest 1/10th mile):						
STEP 3 TRACK DETAIL	PROVIDE THE FOLLOWING DETAIL FOR EACH NEW HAMPSHIRE TOWN WHERE ASSETS ARE LOCATED:					
	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
	ACWORTH			ATKINSON		
	ALBANY			AUBURN		
	ALEXANDRIA			BARNSTEAD		
	ALLENSTOWN			BARRINGTON		
	ALSTEAD			BARTLETT		
	ALTON			BATH		
	AMHERST			BEAN'S GRANT		
	ANDOVER			BEAN'S PURCHASE		
	ANTRIM			BEDFORD		
	ASHLAND			BELMONT		
	ATKINSON-GILMANTON			BENNINGTON		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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STEP 3 CONTINUED	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
	BENTON			DORCHESTER		
BERLIN			DOVER			
BETHLEHEM			DUBLIN			
BOSCAWEN			DUMMER			
BOW			DUNBARTON			
BRADFORD			DURHAM			
BRENTWOOD			EAST KINGSTON			
BRIDGEWATER			EASTON			
BRISTOL			EATON			
BROOKFIELD			EFFINGHAM			
BROOKLINE			ELLSWORTH			
CAMBRIDGE			ENFIELD			
CAMPTON			EPPING			
CANAAN			EPSOM			
CANDIA			ERROL			
CANTERBURY			ERVING'S GRANT			
CARROLL			EXETER			
CENTER HARBOR			FARMINGTON			
CHANDLER'S PURCH			FITZWILLIAM			
CHARLESTOWN			FRANCESTOWN			
CHATHAM			FRANCONIA			
CHESTER			FRANKLIN			
CHESTERFIELD			FREEDOM			
CHICHESTER			FREMONT			
CLAREMONT			GILFORD			
CLARKSVILLE			GILMANTON			
COLEBROOK			GILSUM			
COLUMBIA			GOFFSTOWN			
CONCORD			GORHAM			
CONWAY			GOSHEN			
CORNISH			GRAFTON			
CRAWFORD'S PURCH			GRANTHAM			
CROYDON			GREENFIELD			
CUTT'S GRANT			GREENLAND			
DALTON			GREENVILLE			
DANBURY			GREEN'S GRANT			
DANVILLE			GROTON			
DEERFIELD			HADLEY'S PURCHASE			
DEERING			HALE'S LOCATION			
DERRY			HAMPSTEAD			
DIX GRANT			HAMPTON			
DIXVILLE			HAMPTON FALLS			

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STEP 3	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
CONTINUED	HANCOCK			MANCHESTER		
	HANOVER			MARLBOROUGH		
	HARRISVILLE			MARLOW		
	HART'S LOCATION			MARTIN'S LOCATION		
	HAVERHILL			MASON		
	HEBRON			MEREDITH		
	HENNIKER			MERRIMACK		
	HILL			MIDDLETON		
	HILLSBOROUGH			MILAN		
	HINSDALE			MILFORD		
	HOLDERNESS			MILLSFIELD		
	HOLLIS			MILTON		
	HOOKSETT			MONROE		
	HOPKINTON			MONT VERNON		
	HUDSON			MOULTONBOROUGH		
	JACKSON			NASHUA		
	JAFFREY			NELSON		
	JEFFERSON			NEW BOSTON		
	KEENE			NEW CASTLE		
	KENSINGTON			NEW DURHAM		
	KILKENNY			NEW HAMPTON		
	KINGSTON			NEW IPSWICH		
	LACONIA			NEW LONDON		
	LANCASTER			NEWBURY		
	LANDAFF			NEWFIELDS		
	LANGDON			NEWINGTON		
	LEBANON			NEWMARKET		
	LEE			NEWPORT		
	LEMPSTER			NEWTON		
	LINCOLN			NORTH HAMPTON		
	LISBON			NORTHFIELD		
	LITCHFIELD			NORTHUMBERLAND		
	LITTLETON			NORTHWOOD		
	LIVERMORE			NOTTINGHAM		
	LONDONDERRY			ODELL		
	LOUDON			ORANGE		
	LOW & BURBANK GR			ORFORD		
	LYMAN			OSSIPEE		
	LYME			PELHAM		
	LYNDEBOROUGH			PEMBROKE		
MADBURY			PETERBOROUGH			
MADISON			PIERMONT			

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STEP 3	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
CONTINUED	PINKHAM'S GRANT			STRATHAM		
	PITTSBURG			SUCCESS		
	PITTSFIELD			SUGAR HILL		
	PLAINFIELD			SULLIVAN		
	PLAISTOW			SUNAPEE		
	PLYMOUTH			SURRY		
	PORTSMOUTH			SUTTON		
	RANDOLPH			SWANZEY		
	RAYMOND			TAMWORTH		
	RICHMOND			TEMPLE		
	RINDGE			THOM & MES PURCH		
	ROCHESTER			THORNTON		
	ROLLINSFORD			TILTON		
	ROXBURY			TROY		
	RUMNEY			TUFTONBORO		
	RYE			UNITY		
	SALEM			WAKEFIELD		
	SALISBURY			WALPOLE		
	SANBORNTON			WARNER		
	SANDOWN			WARREN		
	SANDWICH			WASHINGTON		
	SARGENT'S PURCH			WATERVILLE VALLEY		
	SEABROOK			WEARE		
	SECOND COLLEGE GR			WEBSTER		
	SHARON			WENTWORTH		
	SHELBURNE			WENTWORTH LOC		
	SOMERSWORTH			WESTMORELAND		
	SOUTH HAMPTON			WHITEFIELD		
	SPRINGFIELD			WILMOT		
	STARK			WILTON		
	STEWARTSTOWN			WINDHAM		
	STODDARD			WINDSOR		
	STRAFFORD			WOLFEBORO		
	STRATFORD			WOODSTOCK		
	TOTALS FOR ALL TOWNS					
STEP 4	CERTIFICATION: I hereby certify under the penalties of perjury that the information provided in this report, and as attachments, is correct and accurate to the best of my knowledge and belief, and that I am authorized to submit this report on behalf of the railroad property owner and/or operator named herein.					
AUTHORIZED SIGNATURE	SIGNATURE (in ink)			Date		
	PRINT SIGNATORY NAME & TITLE					

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
RAILROAD DIRECTORS' RETURN**INSTRUCTIONS****WHO SHOULD FILE:**

RSA 82:32. "The directors of each railroad corporation shall, on July 1 in the year 1942 and in every fifth year thereafter, make a return, under oath, to the commissioner of revenue administration showing the share of the capital of the corporation expended in each town for buildings and right-of-way." This is further clarified in REV 1502.04 as "the directors of every railroad company shall provide to the department a Form PA-23, "Railroad Directors' Return" on or before July 1, 2017 and every fifth year thereafter reporting the share of the capital expended in New Hampshire municipalities for buildings and rights-of-way."

FILING DATE:

The completed form is due on or before July 1, 2017.

WHERE TO FILE:

NHDRA
MUNICIPAL AND PROPERTY DIVISION
ATTN: UTILITY APPRAISAL
PO BOX 487
CONCORD, NH 03302-0487

NEED HELP?

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

FORMS

To obtain forms, please call the Forms Line at (603) 230-5001, or visit the Department's website at www.revenue.nh.gov/forms/.

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 RAILROAD (TRADE NAME): This is the common or legal trade name of the railroad property.

NAME OF OWNER: The name of the legal ownership of the railroad, if different than name of the Railroad or trade name.

PARENT COMPANY: In instances where the railroad is a subset of a larger parent company that files consolidated tax returns that include the railroad, provide the name of the parent company.

TAXPAYER IDENTIFICATION NUMBER: Provide either the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) that applies. A valid identification number is REQUIRED. This number must match the number used when filing New Hampshire tax returns for this entity.

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

STEP 2: COST, TRACKAGE AND STOCK INFORMATION

Accounting Period: Indicate whether the information provided reflects accounting information as of April 1, 2017 or some other period, e.g. December 31st of the prior year.

Line 1: Enter the total current original book cost of the railroad EVERYWHERE, including land, rights-of-way, buildings, roads and tracks. This includes all of these assets located both inside and outside of New Hampshire. This represents the accounting basis of the railroad assets prior to any depreciation or amortization, and excludes non-railroad assets. Round to the nearest dollar.

Line 2: Enter the total current original book cost of the railroad located in NEW HAMPSHIRE ONLY, including land, rights-of-way, buildings, roads and tracks. Round to the nearest dollar.

Line 3: Enter the total miles of trackage EVERYWHERE. This includes all trackage both inside and outside of New Hampshire. Round to the nearest 1/10th mile.

Line 4: Enter the total miles of trackage in NEW HAMPSHIRE ONLY. Round to the nearest 1/10th mile.

STEP 3: TRACK DETAIL

For each town in New Hampshire where the railroad company has assets or rights-of-way, enter the total current original cost basis of those assets and the total miles of trackage in that town. Round costs to the nearest dollar and trackage to the nearest 1/10th mile.

On page four of this form in the last line of Step 3, enter the total original cost and track mileage for all towns combined. The two totals in this line should match the amounts shown in Step 2, Lines 2 and 4 for New Hampshire.

STEP 4: CERTIFICATION and AUTHORIZED SIGNATURE

SIGNATURE AND TITLE: An authorized individual is required to sign the completed PA-23 form in ink. Digital Signatures with electronic submissions do not meet filing requirements; therefore a printed copy of the Form PA-23 with an original signature must be mailed even if an electronic copy has been submitted by email. Indicate the date signed and the title of the person signing. If you are not an authorized employee or officer 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 the following website: <http://www.revenue.nh.gov/forms/>