



UTILITY PROPERTY TAX LIST OF POLLUTION CONTROL EXEMPTIONS

POLLUTION CONTROL EXEMPTION RSA 72:12-a

DUE ON OR BEFORE MAY 1, 2020

Name of Utility Company	Taxpayer Identification Number

	A. Identify Each Exempted Item	B. Year Built or Acquired	C. NH City/Town Asset Location	D. Current Owner's Cost Basis of Exempt Item	E. NHDES % Allowed (e.g., 50 for 50%)	F. Exempt Portion of NH Original Cost (Col. D x Col. E)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
Add Lines 1-15				SUBTOTALS		



UTILITY PROPERTY TAX LIST OF POLLUTION CONTROL EXEMPTIONS

Name of Utility Company	Taxpayer Identification Number

	B.	C.	D.	E.	F.
Identify Each Exempted Item	Year Built or Acquired	NH City/Town Asset Location	Current Owner's Cost Basis of Exempt Item	NHDES % Allowed (e.g., 50 for 50%)	Exempt Portion of NH Original Cost (Col. D x Col. E)
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
Add the subtotals from page one to Lines 16-26	TOTALS				

CERTIFICATION AND SIGNATURE	
AUTHORIZED SIGNATURE	<p>CERTIFICATION: I hereby certify under 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 the behalf of the utility property owner and/or operator named herein.</p> <div style="border-bottom: 1px solid black; width: 80%; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between; margin-bottom: 5px;"> SIGNATURE (in ink) DATE </div> <div style="border-bottom: 1px solid black; width: 90%;"></div> <p>PRINT SIGNATORY NAME & TITLE</p>

IMPORTANT: The submission of this PA-20-E form electronically does NOT meet the annual filing requirements of RSA 83-F because an original signature is required on the form. The completed form with original signature must be submitted by regular mail. The supporting documents and detailed schedules can be submitted electronically or by regular mail.

<p>MAIL TO: NHDRA Municipal and Property Division ATTN: Utility Appraiser PO BOX 487 Concord, NH 03302-0487</p>



UTILITY PROPERTY TAX LIST OF POLLUTION CONTROL EXEMPTIONS

WHO SHOULD FILE

Any utility owning or possessing property in New Hampshire that is liable for the New Hampshire utility property tax pursuant to RSA 83-F AND claiming an air and/or water pollution control exemption(s) as described in RSA 72:12-a.

WHEN TO FILE

The completed form is due on or before May 1. RSA 83-F:5,V (a). It must be filed annually with the Form PA-20 Utility Property Tax Information Update in order to receive the exemption for the current tax year.

WHERE TO FILE

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

GENERAL INSTRUCTIONS

If you are claiming an air and/or water pollution exemption(s) as described in RSA 72:12-a, you must have previously filed an application for an exemption with the New Hampshire Department of Environmental Services (NHDES). A copy of the NHDES determination must be submitted with this form. If you have previously submitted the determination to the NHDRA in a prior filing, it does not need to be submitted again, but you must state what year the letter was submitted to this Department. If new pollution control equipment is added subsequent to the initial determination, a new determination from NHDES must be submitted to the NHDRA for the additional equipment.

Changes in original cost basis of pollution control equipment must be reported properly. Equipment removed from service must be identified, and appropriate accounting data provided. Capital equipment replacement must be explained, and appropriate accounting data provided. Additional equipment added, not covered under a previously approved exemption is not eligible for exemption without submission of a copy of the new exemption determination letter from NHDES. If any changes have occurred subsequent to receipt of the original NHDES determination, attach a document explaining the changes. All sections of the form must be completed for each item to be exempted.

NAME OF UTILITY COMPANY (TRADE NAME): This is the common or legal trade name of the utility property.

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 all NH tax returns for this entity.

COLUMN A: Identify each item to be exempted using the same or similar description found in the NHDES determination letter.

COLUMN B: Identify the year the equipment was originally installed or if ownership of the plant was subsequently transferred, then enter the year of acquisition. This year must correspond to the cost basis reported in Column D.

- If the original cost reported in Column D corresponds to the original developer or owner, then enter the year of the original installation.
- If the original cost in Column D is that of a subsequent owner (due to acquisition), and the original book cost in the balance sheet is the acquisition cost and not the original development cost, then enter the year of acquisition.

COLUMN C: Identify the name of the municipality where the pollution control equipment is located.

COLUMN D: Identify the original cost basis of each item to be exempted. The original cost basis is the cost basis of the pollution control equipment to the current owner. If the property has changed hands, it may not necessarily be the same as the historical cost of these assets to a former owner who purchased and installed the equipment. The amount shown in Form PA-20-E should be the original cost basis of these assets as reflected in the book cost of the CURRENT owner. Enter the total of all lines in the Subtotals and Total Boxes at the bottom of Column D.

COLUMN E: Enter the percentage of the equipment that is used to control pollution per the NHDES determination.

COLUMN F: Multiply the cost in Column D by the percentage in Column E and enter the resulting amount in Column F. Enter the total of all lines in the Subtotals and Total Boxes at the bottom of Column F.

NOTE: If using the on-line PDF form at the NHDRA website, the software will automatically calculate the exempt amount and enter it in each line of Column F. It will also automatically enter the Subtotals and Totals at the bottom of Columns D and F.

CERTIFICATION AND SIGNATURE

An authorized individual is required to sign the completed PA-20-E form in ink. Digital Signatures with electronic submissions do not meet filing requirements; therefore a printed copy of the Form PA-20-E with an original signature must be mailed even if an electronic copy has been submitted by email. Indicate the date signed and print or type the name and title of the person signing. If you are not an authorized employee 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>