



**REQUEST FOR EXTENSION TO FILE TAX INFORMATION  
FOR RAILROAD AND PRIVATE RAIL CAR**

For the TAX year **2018**

NAME OF COMPANY (TRADE NAME)

NAME OF OWNER (IF DIFFERENT FROM NAME OF COMPANY)

OWNER/COMPANY TAXPAYER IDENTIFICATION NUMBER

PARENT COMPANY (IF COMPANY ABOVE DOES NOT FILE A FEDERAL RETURN)

PARENT COMPANY TAXPAYER IDENTIFICATION NUMBER

CONTACT PERSON

PHONE NUMBER (ENTER NUMBERS ONLY)

MAILING ADDRESS

EMAIL ADDRESS

CITY / STATE / ZIP CODE

Please provide a brief explanation of request for extension below:

SIGNATURE OF OWNER OR AUTHORIZED REPRESENTATIVE

DATE

PRINT NAME

TITLE

**FOR DRA USE ONLY:**

The request for extension has been:  APPROVED  DENIED

REQUEST #1 Due date for submission of Form PA-21 or PA-22 extended to on or before May 31, 2018

REQUEST #2 Due date for submission of Form PA-21 or PA-22 extended to on or before June 30, 2018

REASON FOR DENIAL (if applicable):  Request is untimely

Exceeds the maximum number of extension requests allowed per tax year

Incomplete Form

Request does not meet criteria in Rev. 1504.01(d)

SIGNATURE OF DRA REPRESENTATIVE

DATE

NHDRA  
MUNICIPAL AND PROPERTY DIVISION  
MAIL TO: ATTN: UTILITY APPRAISER  
PO Box 487  
Concord, NH 03302-0487



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**WHO MUST FILE**

Taxpayers who are subject to tax under RSA 82, Taxation of Railroads, requesting a 30-day extension of time to file Form PA-21 "Private Rail Car Property Tax Information Update RSA 82" OR Form PA-22 "Railroad Company Property Tax Information Update RSA 82" shall file the Form PA-25. An extension shall only be valid upon written confirmation from the Department.

**WHEN TO FILE**

A taxpayer may request an extension of 30 days to file Form PA-21 or Form PA-22 by completing and filing this Form PA-25. A taxpayer may request a maximum of two (2) 30-day extensions in a given tax year. The first request for extension must be postmarked on or before May 1, 2018. A second request for extension must be postmarked on or before May 31, 2018.

**WHERE TO FILE**

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

**REASONS FOR APPROVAL OR DENIAL**

A request for extension shall be granted if:

1. The taxpayer was prevented by accident, mistake, or misfortune from filing Form PA-21 or Form PA-22;
2. Accounting records are incomplete; or
3. There was a transfer of ownership.

A request for extension shall be denied for:

1. Untimely filing of the request;
2. Exceeding the maximum number of extension requests allowed per tax year;
3. An incomplete form; or
4. Not meeting the criteria for granting the extension (taxpayer was prevented by accident, mistake, or misfortune from filing; accounting records are incomplete; or there was a transfer of ownership).

**NEED HELP?**

Questions not covered here may be answered by calling the Municipal and Property Division at (603) 230-5950, Monday through Friday, 8:00am to 4:30pm; and requesting to speak with the Utility Appraiser. 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.