



**MEALS & RENTALS TAX RETURN**

Amended Return

Business Name

License Number  Due on the 15th day of the month following the close of the tax period.

Tax Period (MMYYYY)

IF THIS IS YOUR FINAL RETURN, FILE FORM CD-100 AND GIVE REASON:

1 - Business Discontinued Last Day of Business  
 2 - Change in Organization MMDDYYYY  
 3 - Business Sold

Receipts From Meals and Beverages

Round to the nearest whole dollar

1. Tax excluded receipts 1

2. Meals Tax on gross receipts at 9% (Multiply Line 1 by .09) 2

3. Tax included receipts 3

4. Meals Tax at 8.26% (Multiply Line 3 by .0826) 4

5. Total Meals Tax (Line 2 plus Line 4) 5

Receipts From Rentals

6. Room rental receipts 6

7. Permanent resident receipts 7

8. Taxable room rental receipts (Line 6 minus Line 7) 8

9. Total room rental tax (multiply Line 8 by .09 or .0826) Check rate used:  .09  .0826 9

10. Motor vehicle rental receipts 10

11. Total motor vehicle rental tax (multiply Line 10 by .09 or .0826) Check rate used:  .09  .0826 11

12. Total tax (Line 5 plus Line 9 plus Line 11) 12

Deductions and Additions

13. Commission (Line 12 multiplied by .03) (See 3% commission eligibility requirements in General Instructions) 13

14. Original return payment/credit memo/estimated payments 14

15. Total deductions (Line 13 plus Line 14) 15

16. Interest (see instructions) 16

17. Penalty for failure to pay (see instructions) 17

18. Penalty for failure to file (see instructions) 18

19. Total additions (sum of Lines 16, 17, & 18) 19

20. Total Due (Line 12 minus Line 15, plus Line 19) 20  0 . 0 0  
 Make checks payable to **State of New Hampshire**

21. Tax exempt meals and rental receipts 21



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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 operator, this declaration is based on all information of which the preparer has knowledge.)

Signature (in ink) (Failure to sign may result in assessment of penalties)  MMDDYYYY  Phone Number

Signature (in ink) Preparer Other Than Operator  MMDDYYYY  Preparer Address, City, State, Zip

Print Preparer's Name  Preparer's Tax ID Number



**Meals & Rental Operators may file electronically on the Department's website at [www.revenue.nh.gov](http://www.revenue.nh.gov).** If you have questions, call (603) 230-5920.

**CHECK** the AMENDED RETURN box if you are filing to make changes or corrections to a previously filed DP-14 for any ONE taxable period. If this is your final return, check the reason and enter the last day of business in the space provided. The original Meals & Rentals Tax Operator's License must be surrendered with your final return along with remittance of Form CD-100.

**ENTER** your business name on the line provided.

**ENTER** your **six (6)** digit Meals & Rentals Tax Operators License number in the block.

**ENTER** the taxable period.

**LINE 1: Enter** the net receipts/net sales for the period for items sold if the tax **is not** included in the price of the item sold.

**LINE 2: Multiply** Line 1 by .09 and **Enter** on Line 2.

**LINE 3: Enter** the gross receipts/gross sales for the period for items if the tax is included in the price of the item sold.

**LINE 4: Multiply** Line 3 by .0826 and **Enter** on Line 4.

**LINE 5: Enter** the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

**LINE 6: Enter** the total room rental receipts minus any tax-exempt amount included on Line 21.

**LINE 7: Enter** permanent resident receipts. (Receipts received from occupants having at least 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)

**LINE 8: Enter** the taxable room rental receipts, Line 6 minus Line 7.

**LINE 9: Enter** the TOTAL ROOM RENTAL TAX. Check the rate which applies. Multiply Line 8 by rate, .09 if tax excluded or .0826 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

**LINE 10: Enter** the total motor vehicle rental receipts minus any tax-exempt amount included on line 21.

**LINE 11: Enter** the TOTAL MOTOR VEHICLE RENTAL TAX. Check the rate which applies. Multiply Line 10 by rate, .09 if tax excluded or .0826 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

**LINE 12: Enter** the total amount of tax, by adding Line 5 plus Line 9 plus Line 11 to calculate the total amount of the tax.

**NOTE:** Operators who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the correct tax liability or \$5,000.

**LINE 13: Multiply** Line 12 by .03 and **Enter** total on Line 13. A commission of 3% on total amount of tax due MAY NOT be deducted by an operator not meeting the requirements of RSA 78-A:7, III or RSA 78-A:8. (See eligibility requirements for 3% commission and paper returns in General Instructions of the Meals & Rentals Tax Booklet.)

**LINE 14: Enter** payments made in advance of the due date for the current tax period **or** for any Credit Memo you **received** from the Department.

**LINE 15: Enter** total deductions, Line 13 plus Line 14.

**LINE 16: INTEREST:** Interest is calculated on the balance of tax due from the original due date to the date paid. Multiply Tax due by number of days from due date to date tax was paid by daily rate decimal equivalent of 0.000164 for 2018 or 0.000192 for 2019.

**LINE 17: FAILURE TO PAY:** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**LINE 18: 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. 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 has been filed.

**LINE 19: Enter** the total of Lines 16 through 18 to calculate the total additions to tax.

**LINE 20: Enter** the total due (Line 12 minus Line 15 plus Line 19).

**LINE 21: Enter** tax exempt Meals & Rentals receipts other than permanent resident receipts reported on line 7.

## Signatures

The return must be signed in ink and dated by the taxpayer. If the return was completed by a paid preparer, then the preparer must also sign in ink and date the return. The preparer must also enter their federal preparer tax identification number and complete address.