

Readopt with amendments Rev 204.02, effective 9-20-16 (Document #11185-A), as amended effective 10-23-19 (Document #12905), cited and to read as follows:

CHAPTER Rev 200 PROCEDURAL RULES

PART Rev 204 ADJUDICATIVE *AND NON-ADJUDICATIVE* PROCEEDINGS: PRACTICE AND PROCEDURE GENERALLY

Rev 204.02 Non-adjudicative Process.

(a) The presiding officer shall forward all petitions for redetermination or reconsideration and requests for abatement filed with the hearings bureau to the appropriate division for review and response, pursuant to RSA 21-J:28-b.

(b) The division, in writing, shall approve or deny, in whole or in part, the relief requested, within 120 days of the department's receipt of the petition for redetermination, reconsideration or request for abatement.

Readopt with amendments Rev 305.03, effective 1-16-15 (Document #10758), cited and to read as follows:

CHAPTER Rev 300 BUSINESS PROFITS TAX

PART Rev 305 COMPUTATION OF TAX, ESTIMATED TAX, PAYMENTS

Rev 305.03 Application of an Overpayment.

(a) An overpayment of tax, verified by the department, shall be treated in the following sequence:

- (1) Applied to offset any other tax liability of the business organization or the water's edge combined group, *as defined in RSA 77-A:1, XV*, in accordance with RSA 21-J:28-a, IV;
- (2) Refunded to the taxpayer if requested by the taxpayer;
- (3) Credited to subsequent tax liability; or
- (4) A combination of (a)(2) and (a)(3), above, if indicated by the business organization or the water's edge combined group.

(b) A business organization not required to file a tax return, ~~but~~ *which* incorrectly files and makes a payment of estimated taxes, shall request a refund by:

(1) Completing and filing Form BT-Summary, with the department to request a refund pursuant to RSA 21-J:29 I,-(b); or

(2) *Submitting a written request* ~~In writing~~ to:

a. To the department at

New Hampshire Department of Revenue Administration

Taxpayer Services Division

PO Box 3306

Concord, NH 03302-3306; and

~~(2)~~ *b.* Which includes the following:

~~a.~~ *1.* Name and mailing address;

~~b.~~ *2.* Taxpayer identification number; ~~and~~

~~c.~~ *3.* The type of entity for the business organization;

~~d.~~ *4.* The reason the estimated tax payment was not required to be made;

- e- 5. The tax year for which the estimated tax payment was made;
- f- 6. The amount of the estimated tax payment; and
- g- 7. Preparer's dated signature.

Readopt with amendments Rev 1607.01 and Rev 1607.02, effective 10-24-12 (Document #10213), cited and to read as follows:

CHAPTER Rev 1600 COMMUNICATIONS SERVICES TAX

PART Rev 1607 RETURNS, EXTENSIONS AND PAYMENT OF TAX

Rev 1607.01 Filing.

(a) Tax documents and payments shall be considered timely filed when:

- (1) The cover or envelope in which they are delivered is postmarked by the United States Postal Service on or before the due date, in accordance with RSA 80:55;
- (2) They are hand delivered to the department on or before the due date; or
- (3) They are filed electronically via the Granite Tax Connect web portal *located at www.revenue.nh.gov/gtc* on or before the due date.

(b) Tax documents and payments bearing a date indicated by a postmark affixed by a postage meter operated by the business or someone other than as provided in (a), above, shall not be considered timely filed, unless received by the department on or before the due date.

(c) Tax returns filed after the original due date shall be subject to interest as prescribed in RSA 21-J:28 and penalties as prescribed in RSA 21-J:31 and 21-J:33.

(d) Retailers and taxpayers which fail to receive tax forms from the department shall not be relieved of their obligation to prepare and file a timely return or extension request.

(e) All tax documents and payments containing monetary values filed with the department may be prepared by rounding off to the nearest whole dollar.

(f) Any retailer required to file a telecommunications services tax return, shall complete and file Form DP-135, communications services tax return, with the department pursuant to RSA 82-A:7.

Rev 1607.02 Extension of Time to File Returns.

(a) Retailers or taxpayers shall be granted an automatic 31-day extension of time to file a return provided the retailer or taxpayer has paid 100% of the tax determined to be due by the original due date.

(b) A retailer or taxpayer shall pay 100% of the tax determined to be due by the original due date by filing form DP-135-ES, Estimated Communication Services Tax Payment Form.

- (c) Extensions shall be automatically denied for non-compliance with (a) and (b) above.
- (d) An extension of time for filing a return shall not extend the time for the payment of the tax.
- (e) Payments not made by the prescribed payment date shall be subject to the interest and penalty provisions of RSA 21-J.

Adopt Rev 1607.06 to read as follows:

Rev 1607.06 Permission to File Quarterly Returns.

(a) A retailer may request permission from the department to file quarterly returns for calendar quarters ending in March, June, September, and December.

(b) Such request shall:

(1) Be submitted:

- a. Electronically through the Granite Tax Connect portal *located at www.revenue.nh.gov/gtc*; or
- b. In writing to:

New Hampshire Department of Revenue Administration
Division of Taxpayer Services
PO Box 637
Concord, NH 03302-0637; and

(2) Certify that the retailer:

- a. Has been in operation for a full year prior to the request;
- b. Is in full compliance with all provisions of RSA 82-A; and
- c. Has an average monthly liability to the department that is less than \$100.00 per month for the calendar quarter immediately preceding the submission of the request.

(c) Permission to file quarterly shall be granted provided the retailer:

- (1) Meets the requirements in (b), above;
- (2) Has a history of timely filing and payment of tax; and
- (3) Has no outstanding tax liability at the time of the request.

(d) The due date, pursuant to RSA 82-A: II, of a quarterly filing shall be the 15th day of the month following the end of each calendar quarter, beginning with the first quarter after receipt of the department's approval.

(e) The department shall ~~automatically~~ revoke permission to file on a quarterly basis if:

- (1) The retailer fails to file a complete return or remit taxes on a timely basis;
- (2) Any payments are returned for nonsufficient funds;
- (3) The retailer fails to comply with the requirements of RSA 82-A or this rules chapter; or
- (4) The retailer's tax liability exceeds \$100 per month, pursuant to (f) below.

(f) The retailer shall commence monthly filings beginning with the first month of the next calendar quarter if, during any subsequent calendar quarter, the average tax liability exceeds \$100.00 per month.

Repeal Rev 1611.04, effective 10-24-12 (Document #10213), and hold said section in reserve as follows:

~~Rev 1611.04 Form DP 137, Application for 31 day Extension of Time to File Communications Services Tax Return.~~

~~_____ (a) Form DP 137, application for 31 day extension of time to file for communications services tax return, shall be completed and filed by retailers or customers to apply for the 31 day extension provided under RSA 82-A:7,VI.~~

~~_____ (b) The 31 day extension shall be granted if the Form DP 137:~~

- ~~(1) Is timely filed;~~
- ~~(2) Has the completed tax payment schedule attached;~~
- ~~(3) Is signed by the retailer or customer; and~~
- ~~(4) Is accompanied by payment of any tax due.~~

~~_____ (c) A granted extension of time shall extend the due date of the return, but shall not extend the due date of any tax owed.~~

~~_____ (d) The department shall notify the retailer or customer only if the request for extension is denied.~~
RESERVED

Readopt with amendment Rev 2405.03 and Rev 2407.03, effective 1-29-16 (Document #11032), cited and to read as follows:

CHAPTER Rev 2400 BUSINESS ENTERPRISE TAX

PART Rev 2405 COMPUTATION OF TAX, PAYMENTS, REFUNDS AND CARRYOVER OF CREDIT

Rev 2405.03 Application of an Overpayment.

- (a) An overpayment of tax, verified by the department, shall be treated in the following sequence:

- (1) Applied to offset any other tax liability of the business enterprise or the water's edge combined group, in accordance with RSA 21-J:28-a, IV;
- (2) Refunded to the taxpayer if requested by the taxpayer;
- (3) Credited to subsequent tax liability; or,
- (4) A combination of (2) and (3), above, if indicated on Form BT-Summary, "Business Tax Summary" by the business enterprise or the water's edge combined group.

(b) A business enterprise, which is not required to file a tax return, but incorrectly files and makes a payment of estimated taxes, shall request a refund by:

(1) Completing and filing Form BT-Summary, with the department to request a refund pursuant to RSA 21-J:29 I,-(b); or

(2) ***Submitting a written request*** ~~In writing To:~~

a. To the department at:

New Hampshire Department of Revenue Administration

Taxpayer Services Division

PO Box 3306

Concord, NH 03302-3306; and

~~(2)~~ ***b.*** Which includes the following:

- ~~a.~~ ***1.*** Name and mailing address;
- ~~b.~~ ***2.*** Taxpayer identification number; ~~and~~
- ~~c.~~ ***3.*** The type of entity for the business organization;
- ~~d.~~ ***4.*** The reason the estimated tax payment was not required to be made;
- ~~e.~~ ***5.*** The tax year for which the estimated tax payment was made;
- ~~f.~~ ***6.*** The amount of the estimated tax payment; and
- ~~g.~~ ***7.*** Preparer's dated signature.

PART Rev 2407 RETURNS, EXTENSIONS AND DECLARATIONS

Rev 2407.03 Tax Returns.

(a) A business enterprise as defined in Rev 2401.02 shall complete and file Form BET and Form BT-Summary and indicate the beginning and end dates for the taxable period.

(b) Members of a combined group conducting a unitary business shall complete and file Form BET, on or before the 15th day of the fourth month following the expiration of the taxable period.

Readopt with amendment Rev 2502.01, effective 12-5-13 (Document #10484), cited and to read as follows:

CHAPTER Rev 2500 ELECTRONIC TRANSFERS AND FILING

PART Rev 2502 GENERAL PROVISIONS

Rev 2502.01 Mandatory Participation.

(a) Meals and rentals operators shall:

(1) Electronically transfer funds by the ACH debit method to make tax payments when their meals and rentals taxable revenue in the prior calendar year is \$25,000 or greater;

(2) Forfeit, pursuant to RSA 78-A:8, V, any amounts retained pursuant to RSA 78-A:7, III, to the department to offset the costs of manual paper filings if they do not file electronically and have over \$25,000 in meals and rentals taxable revenue in the prior calendar year; and

(3) If, during the prior calendar year, a business had under \$25,000 in meals and rentals taxable revenue, have the forfeiture in (2) above automatically waived pursuant to RSA 78-A:8, V.

(b) Nursing facility quality assessment taxpayers shall electronically transfer funds by the ACH debit method to make tax payments, as set forth in Rev 2504.04.

(c) Medicaid enhancement tax taxpayers shall electronically transfer funds by either the ACH debit method or the ACH credit method to make tax payments, as set forth in Rev 2503.01(b) and Rev 2504.05.

Readopt with amendments Rev 2903.03, effective 7-11-15 (Document #10885), as amended effective 10-28-16 (Document #12026), cited and to read as follows:

CHAPTER Rev 2900 GENERAL PROVISIONS RELATING TO ADMINISTRATION, RETURNS AND TAXPAYER RECORDS

PART Rev 2903 ADMINISTRATION

Rev 2903.03 Power of Attorney.

(a) For purposes of this section, “signature” means:

(1) An original ink signature pursuant to Rev 2904.04;

(2) An electronic signature, as defined in Rev 2904.05(a); or

(3) A facsimile signature, as defined in Rev 2902.03.

(b) A power of attorney authorizing someone to act as an agent for a taxpayer shall include the following information:

- (1) Name, mailing address, and taxpayer identification number of the taxpayer granting the power of attorney;
- (2) The name, mailing address, and telephone number of the person to whom the power of attorney is granted;
- (3) The subject matter and scope of the authorization for which the power of attorney is granted;
- (4) Whether the person to whom the power of attorney is granted may:
 - a. Have authority to receive confidential information and full power to perform all acts necessary related to the subject matter; or
 - b. Have authority to receive or inspect confidential tax information only; and
- (5) The extent to which existing grants of powers of attorney are not revoked by the new grant of power of attorney.

(c) The taxpayer executing the power of attorney shall affix his or her signature and date the document.

(d) A power of attorney may be provided as follows:

- (1) Completing and filing the department's Form DP-2848 ~~NH~~, "Power of Attorney";
- (2) Filed electronically through the Granite Tax Connect web portal; or
- (3) A letter addressed to the department.

(e) A power of attorney shall be filed with the department by:

(1) Mailing the power of attorney to:

New Hampshire Department of Revenue Administration
Audit Division
P.O. Box 1388
Concord, NH 03302-1388;

(2) Filing electronically through the Granite Tax Connect web portal *located at* www.revenue.nh.gov/gtc; or

(3) E-mailing the power of attorney to POA@dra.nh.gov.

Readopt with amendment Rev 2903.07, effective 7-25-13 (Document #10388), to read as follows:

Rev 2903.07 Offset of Refund or Credit. With the exception of the tobacco tax, the following shall apply to all taxes administered by the department:

(a) Refunds or credits for taxes, penalties, or interest paid by a taxpayer shall first be applied to, and offset against, any taxes, penalties, or interest the taxpayer owes the department, but shall not be applied to taxes, penalties, or interest until such time as all of the appeal rights for the taxpayer and the department have expired.

(b) Application and offset pursuant to (a) above shall be made as provided in Rev 2903.05-(a) and (b) and the balance remaining, if any, shall be refunded.

(c) Refunds of tax shall accrue interest, pursuant to RSA 21-J: 28, until the date the department applies such refund according to paragraph (a), above, or refunds any remaining balance.

(d) No interest shall accrue on any refund of penalties or interest paid by the taxpayer.

(e) The department shall provide the taxpayer with a statement explaining the application of any refund or credit made according to this section.

Readopt with amendments Rev 2908.02 and Rev 2908.04 – Rev 2908.06, effective 10-2-2014 (Document # 10680), to read as follows;

Rev 2908.02 Requesting an Installment Payment Agreement.

(a) A taxpayer who owes unpaid taxes, interest, and penalties to the department may request an installment payment agreement by completing an ***Request for Installment Payment Agreement*** ~~installment payment agreement request~~ electronically through the Granite Tax Connect portal *located at www.revenue.nh.gov/gtc*, or by completing and mailing Form CD-400, ***Request for Installment Payment Agreement*** and delivering the agreement to the department.

(b) An ~~installment payment agreement request~~ ***Request for Installment Payment Agreement*** shall be accompanied by the first proposed installment payment, which shall be immediately applied to the taxpayer's tax obligation in accordance with Rev 2903.05(a) and (b).

(c) A taxpayer shall continue to make the proposed regular installment payments as specified by the taxpayer on the ~~installment payment agreement request~~ ***Request for Installment Payment Agreement*** while his or her ~~request for an installment payment agreement~~ is pending before the department. Automatic debits ~~will~~ ***shall*** not commence until the ~~request~~ ***request*** ~~installment payment agreement~~ is approved by the department and therefore, prior to approval of the ~~request~~ ***request*** ~~installment payment agreement~~, proposed regular installment payments shall be made electronically or by mail to the department until such time as approval is received.

(d) An ~~installment payment agreement request~~ ***Request for Installment Payment Agreement*** shall contain the dated signature of the taxpayer as provided in Rev 2904.04 or the electronic signature of the taxpayer as provided in Rev 2904.05 to confirm that the submission is a declaration of the inability to pay taxes owed to the department in full within the next 30 days and to declare that the signatory is authorized to submit the request on behalf of the taxpayer, if signed by an individual other than the taxpayer.

Rev 2908.04 Response to A Request for an Installment Payment Agreement.

(a) Within 30 days of the department's receipt of a ~~request for an installment payment agreement~~ ***Request for Installment Payment Agreement***, the department shall request from the taxpayer any additional information required to evaluate the request.

(b) Within 60 days of the department's receipt of a ~~request for an installment payment agreement~~ ***Request for Installment Payment Agreement***, or the receipt of the additional information requested in accordance with (a) above, whichever is later, the department shall, pursuant to Rev 2908.03:

- (1) Grant the ~~installment payment agreement~~ request; or
- (2) Deny the ~~installment payment agreement~~ request by setting forth the reasons for such denial.

Rev 2908.05 Installment Payment Agreement.

(a) When the department grants a ~~request for an installment payment agreement~~ ***Request for Installment Payment Agreement***, the department shall deliver an installment payment agreement to the taxpayer.

(b) If the taxpayer wishes to enter into the installment payment agreement the taxpayer shall sign and date the agreement taxpayer as provided in Rev 2904.04 and return the original to the department or electronically sign and date the agreement as provided in Rev 2904.05.

~~(c) If the taxpayer wishes to modify the installment payment agreement, the taxpayer shall contact the department by calling (603) 230-5900.~~

Rev 2908.06 Making Installment Payments. When a taxpayer remits an installment payment pursuant to an installment payment agreement, the taxpayer shall:

- (a) Remit the installment payment electronically pursuant to Rev 2500; or
- (b) Remit the installment payment to the department accompanied by the Payment Voucher form.

Appendix

Rule Number	State Statute Implemented
Rev 204.02	RSA 21-J:28-b, II-b
Rev 305.03	RSA 77-A:15, II; RSA 21-J:28-a
Rev 1607.01	RSA 82-A:15, II; RSA 82:7, I; RSA 82-A:8, I
Rev 1607.02	RSA 82-A:15, II; RSA 82:7, VI
Rev 1607.06	RSA 82-A: 15, II; RSA 82-A, II
Rev 1611.04 (repealed)	RSA 82-A:15, II; RSA 82:7, VI
Rev 2405.03	RSA 77-E:11, II; RSA 77-E:6, II; RSA 21-J:28-a
Rev 2407.03	RSA 77-E:11, II; RSA 77-E:5, I
Rev 2502.01	RSA 21-J:3, XXI; 21-J:13, X
Rev 2903.03	RSA 21-J:13, I; RSA 21-J:14, V(a)
Rev 2903.07	RSA 21-J:13, I; RSA 21-J:28-a, IV
Rev 2908.02	RSA 21-J:13, I; RSA 21-J:43
Rev 2908.04	RSA 21-J:13, I; RSA 21-J:43
Rev 2908.05	RSA 21-J:13, I; RSA 21-J:43
Rev 2908.06	RSA 21-J:13, I; RSA 21-J:43