

CHAPTER Rev 800 TRANSFER OF REAL PROPERTY

PART Rev 806 REGISTER OF DEEDS

**Readopt with amendment Rev 806.02, effective 9-9-14 (Doc# 10665), cited and to read as follows:**

Rev 806.02 Payment to Department. Each register of deeds shall remit the taxes collected, in accordance with RSA 78-B:8, I, and file a completed Form DP-4, “Monthly Report of Taxes & Surcharge Fees Collected on Transfer of Real Property,” by:

(a) Filing and paying electronically through the Granite Tax Connect web portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc); or

(b) Mail to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
PO Box 637  
*109 Pleasant Street*  
Concord, NH 03302-0637.

PART Rev 807 DECLARATIONS OF CONSIDERATION, PAYMENTS, AND REFUNDS

**Readopt with amendment Rev 807.05, effective 9-9-14 (Doc# 10665), cited and to read as follows:**

Rev 807.05 Payment of Tax on Transfers of Real Estate Holding Company Interests. Reporting and payment of tax on transfers of interests in real estate holding company shall be subject to the following:

(a) All transfers of interests in real estate holding companies shall be reported to the department within 30 days of the transfer using a Form CD-57-HC-P or Form CD-57-HC-S, as provided in Rev 809.05;

(b) Payment on taxable transfers of interests in real estate holding companies, which shall be due within 30 days of the date of the transfer, shall be made electronically or by check payable to the State of New Hampshire;

(c) Declarations filed in accordance with (a), above, with respect to transfers that are exempt pursuant to RSA 78-B:2, shall contain a brief written explanation of the reason for the exemption or exception on the document; and

(d) Any interest on the balance of tax due on a transfer of holding company interests determined under the provisions of RSA 21-J:28 shall be calculated from the date 30 days after the date of transfer.

PART Rev 809 FORMS

**Readopt with amendment Rev 809.04, effective 9-9-14 (Doc# 10665), cited and to read as follows:**

Rev 809.04 Form CD-57-P “Real Estate Transfer Tax Declaration of Consideration Real Estate Purchaser (Grantee)” and Form CD-57-S, Real Estate Transfer Tax Declaration of Consideration Real Estate Seller (Grantor).

(a) The purchaser, grantee, assignee, or transferee shall complete and file a Form CD-57-P and the seller, grantor, assignor, or transferor shall complete and file a Form CD-57-S to report to the department the price or consideration paid for the real estate as required by RSA 78-B:10, unless exempted under RSA 78-B:2.

(b) The form shall be:

(1) Filed electronically through the Granite Tax Connect web portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc); or

(2) Mailed to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
PO Box ~~1324~~**3308**  
**109 Pleasant Street**  
Concord, NH 03302-~~1324~~**3308**.

(c) For purposes of administering the tax laws of the state, as assigned by statute and pursuant to the federal social security act, 42 USC 405 (c)(2)(C)(i), taxpayers shall provide their taxpayer identification number or numbers on all tax returns and related documents.

**Readopt with amendment Rev 809.05, effective 9-9-14 (Doc# 10665), to read as follows:**

Rev 809.05 Form CD-57-HC-P Real Estate Transfer Tax Declaration of Consideration for Real Estate Holding Companies (Purchaser) and Form CD-57-HC-S, Real Estate Transfer Tax Declaration of Consideration for Real Estate Holding Companies (Seller).

(a) The purchaser, grantee, assignee, or transferee of interests in real estate holding companies shall complete and file a Form CD-57-HC-P and the seller, grantor, assignor, or transferor of interests in real estate holding companies shall complete and file a Form CD-57-HC-S, to report to the department the price or consideration paid for the interest in real estate, as required by RSA 78-B:10.

(b) Payment of the amount of the tax shall accompany the form.

(c) The form and payment shall be:

(1) Filed electronically through the Granite Tax Connect web portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc); or

(2) Mailed to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
PO Box 637

***109 Pleasant Street***  
Concord, NH 03302-0637.

(d) For purposes of administering the tax laws of the state, as assigned by statute and pursuant to the federal social security act, 42 USC 405 (c)(2)(C)(i), taxpayers shall provide their taxpayer identification number or numbers on all tax returns and related documents.

## CHAPTER Rev 1000 TOBACCO TAX

## PART Rev 1002 STAMPS

**Readopt with amendment Rev 1002.01, effective 6-4-20 (Doc# 13049), cited and to read as follows:**Rev 1002.01 Requirement for Use of Stamps.

(a) A wholesaler who satisfies RSA 78:2, III shall demonstrate that it paid the tax due on cigarettes and little cigars sold or distributed to a retailer in this state by affixing “A”, “B”, or “C” stamps purchased from the department to each package of 20 or 25 by a heat transfer stamp method, either manually or mechanically, before the wholesaler transfers possession to the retailer.

(b) The “A” stamp shall:

(1) Be affixed to individual packages containing 25 cigarettes or little cigars which are purchased from manufacturers participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(a), or from manufacturers not participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(b); and

(2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes or little cigars, multiplied by 125%.

(c) The “B” stamp shall:

(1) Be affixed to individual packages containing 20 cigarettes or little cigars which are purchased from manufacturers participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(a); and

(2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes or little cigars.

(d) The “C” stamp shall:

(1) Be affixed to individual packages containing 20 cigarettes which are purchased from manufacturers not participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(b); and

(2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes.

(e) Pursuant to RSA 78:11, II, every wholesaler shall keep on hand at each premises in this state where cigarettes or little cigars are possessed, stored, or sold, a sufficient number of stamps purchased within the previous 90 days to pay the tax due on all cigarettes and little cigars present at the premises at any given time.

(f) For cigarettes and little cigars in packages of other than 20 or 25, or too small to affix a stamp, or for RYO, a wholesaler who satisfies RSA 78:2, III shall, in lieu of stamps, keep documentation to demonstrate that it paid the tax due, and otherwise comply with the reporting and payment requirements for OTP, as provided in Rev 1003.

- (g) Each invoice issued by a wholesaler shall state that the tax has been collected.
- (h) A stamp affixed to an individual package shall be deemed to comply with this section only if:
  - (1) A single stamp is affixed to each package;
  - (2) The stamp is at least 75% visible; and
  - (3) The stamp's numerical designation is legible.

PART Rev 1003 OTHER TOBACCO PRODUCTS

**Readopt with amendment Rev 1003.02, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1003.02 OTP Tax Liability.

(a) Every wholesaler who satisfies RSA 78:2, III shall, pursuant to Rev 1009.09, complete and file Form DP-151, "Wholesalers' Other Tobacco Products Tax Return", with the department:

- (1) On a monthly basis; or
  - (2) On a quarterly basis, if permission to file quarterly has been granted by the department in writing.
- (b) Wholesalers requesting to file a Form DP-151 for a quarterly period shall submit the request:

(1) Electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc); or

(2) In writing to:

New Hampshire Department of Revenue Administration  
Collections Division  
P.O. Box 454  
**109 Pleasant Street**  
Concord, New Hampshire, 03302-0454.

(c) The request made in (b) *above*, shall contain the following information:

- (1) The wholesaler's:
  - a. Name and address;
  - b. Tax identification number; and
  - c. License number; and

- (2) The reasons why a change of reporting period is requested.
- (d) The department shall grant the request made in (b) *above*, if:
  - (1) The wholesaler’s average monthly tax liability is \$500.00 or less per month for the calendar quarter immediately preceding the submission of the request; and
  - (2) The wholesaler has no outstanding tax liability.
- (e) The department shall automatically revoke permission to file on a quarterly basis if:
  - (1) The wholesaler fails to timely file any return or report;
  - (2) The wholesaler files a return, report, or affidavit, which is determined to be false;
  - (3) The wholesaler is not in good standing with department as provided in RSA 78:8, III, including, but not limited to, if any check is returned for nonsufficient funds;
  - (4) The wholesaler fails to comply with the requirements of RSA 78 or this chapter; or
  - (5) The wholesaler’s tax liability exceeds \$500 per month, pursuant to (g) below.
- (f) The due date of quarterly returns shall be the 15th day of the month following the end of each calendar quarter.
- (g) If, during any subsequent calendar quarter, the average tax liability of a wholesaler filing on a quarterly basis exceeds \$500.00 per month, the wholesaler shall commence monthly filings.

PART Rev 1005 PURCHASES OF TAX STAMPS

**Readopt with amendment Rev 1005.01, effective 3-6-14 (Doc# 10536), cited and to read as follows:**

Rev 1005.01 Purchases of Tax Stamps. Licensed wholesalers purchasing tax stamps shall:

- (a) Submit a completed Form CD-15, “Cigarette Stamp Order”, to the department in accordance with Rev 1009.05;
- (b) Be liable for the payment of all shipping expenses, including any insurance charges; and
- (c) Be liable for the payment of the tax stamps purchased.

**Readopt with amendment Rev 1005.02, effective 3-6-14 (Doc# 10536), to read as follows:**

Rev 1005.02 Independence of Transactions.

- (a) Each purchase of “A”, “B”, or “C” tax stamps shall be a separate transaction.

(b) No credit or debit incurred in one transaction shall be applied to another transaction.

**Readopt with amendments Rev 1005.05, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1005.05 Refunds for Stamps on Outdated, Damaged or Unsaleable Cigarettes for Wholesalers.

(a) Wholesalers shall obtain refunds for tax paid on outdated, damaged, or unsaleable returned cigarettes or little cigars, as provided by RSA 78:12, IV, by completing a Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer,” and filing it with the department’s collections division, in accordance with Rev 1009.07, at least 10 business days prior to shipping the cigarettes or little cigars back to the manufacturer.

(b) Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer”, shall be accompanied by copies of all documents used by the wholesaler to return the cigarettes or little cigars to the manufacturer.

(c) After filing Form CD-92, wholesalers shall file with the department all affidavits from the manufacturer verifying the receipt, the date, and method of destruction of the cigarettes or little cigars for which the refund is being claimed.

(d) The affidavits in (c) above, shall be *submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or* e-mailed to [dra.collections@dra.nh.gov](mailto:dra.collections@dra.nh.gov), or mailed to:

New Hampshire Department of Revenue Administration  
Collections Division  
P. O. Box 454  
**109 Pleasant Street**  
Concord, New Hampshire 03302-0454.

(e) Upon receipt of all required documents, the department shall issue the refunds. The amount of the refund shall be calculated using the tax rate and wholesale price in effect at the time the tobacco product was purchased.

PART Rev 1006 ACCOUNTING RECORDS

**Readopt with amendment Rev 1006.02, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1006.02 Content and Maintenance of Accounting Records.

(a) Every manufacturer, wholesaler, retailer, and sampler shall keep complete and accurate records relating to all the tobacco products it manufactured, purchased, or otherwise acquired, and the sale or distribution of such tobacco products, for the following period of time:

(1) 3 years, including, for the first 12 months from the date of manufacture, purchase, acquisition, sale, or distribution, whichever is later, at the place of business identified in its license; and

- (2) Until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, if after a period of 3 years.
- (b) Every manufacturer and wholesaler shall deliver with each sale or distribution of tobacco products an invoice or written statement as required by RSA 78:15, VI, and retain a duplicate.
- (c) The following records shall be maintained by wholesalers to the extent applicable:
  - (1) Books of account, including but not limited to:
    - a. The general ledger;
    - b. The cash receipts;
    - c. The cash disbursements; and
    - d. The sales and purchase journals;
  - (2) Invoices for all tobacco products:
    - a. Purchased;
    - b. Acquired;
    - c. Sold; or
    - d. Exchanged;
  - (3) All pertinent bank statements;
  - (4) Purchase and sale records identifying the total number of cigarette and little cigar packages and the total count of cigarettes or little cigars per package;
  - (5) Records identifying the individual “A”, “B” or, “C” tax stamp purchase requisitions;
  - (6) Documentation for all cigarettes and little cigars, by number of packages and number of cigarettes or little cigars per package, or any tobacco products returned to manufacturer indicating product returned and date returned;
  - (7) Bills of lading indicating date the tobacco products were received;
  - (8) Quarterly inventory for:
    - a. PMs including:
      1. All stamped or unstamped cigarettes, little cigars, and RYO purchased by a resident wholesaler for New Hampshire and/or other states;
      2. All New Hampshire or other states’ stamped and unstamped cigarettes, little cigars, and RYO, saleable or damaged in the possession of a resident wholesaler;



3. All New Hampshire stamped cigarettes, little cigars, and RYO which are saleable or damaged in the possession of a non-resident wholesaler;
4. All New Hampshire or other states' stamped and unstamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a resident wholesaler;
5. All New Hampshire stamped cigarettes, little cigars, and RYO sold in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
6. All non-taxable cigarette, little cigar, and RYO sales in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
7. All cigarettes, little cigars, and RYO stamped and unstamped sold into other states by a resident wholesaler; and
8. All New Hampshire stamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a non-resident wholesaler;

b. NPMs including:

1. All stamped or unstamped cigarettes, little cigars, and RYO purchased by a resident wholesaler for New Hampshire and/or other states;
  2. All New Hampshire and/or other states' stamped and unstamped cigarettes, little cigars, and RYO, saleable or damaged in the possession of a resident wholesaler;
  3. All New Hampshire stamped cigarettes, little cigars, and RYO, which are saleable or damaged, in the possession of a non-resident wholesaler;
  4. All New Hampshire and/or other states' stamped and unstamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a resident wholesaler;
  5. All New Hampshire stamped cigarettes, little cigars, and RYO sold in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
  6. All non taxable cigarette, little cigar, and RYO sales in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;
  7. All cigarettes, little cigars, and RYO stamped and unstamped sold into other states by a resident wholesaler; and
  8. All New Hampshire stamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a non-resident wholesaler;
- (9) Beginning and ending quarterly inventory of all tobacco tax stamps including purchases for resident wholesalers;

- (10) Beginning and ending quarterly inventory of New Hampshire tobacco stamps including purchases for non-resident wholesalers;
- (11) Daily logs of cigarette and little cigar packages stamped;
- (12) Invoices for all sample tobacco products received;
- (13) Documentation for all OTP, by number of units returned to the manufacturer and the date returned
- (14) Invoices indicating New Hampshire OTP tax charged;
- (15) Documentation showing the total OTP sales, listed by each individual taxing jurisdiction;
- (16) Inventory of stamp rolls purchased by roll number;
- (17) Inventory of stamp rolls purchased by individual stamp number;
- (18) Inventory of stamped product sold by roll number;
- (19) Inventory of stamped product sold by individual stamp number;
- (20) Copies of monthly filed Form AU-201, “Non-Resident Wholesaler Cigarette Tax Report” or Form AU-202, “Resident Wholesaler Cigarette Tax Report”;
- (21) Accounting policy and procedures manuals relevant to cigarettes, little cigars, and tobacco tax;
- (22) Contracts, purchase agreements, or both, with all cigarette, little cigar, or tobacco manufacturers or importers;
- (23) Wholesaler shipment contracts;
- (24) Rules, regulations, and bylaws relating to tobacco products;
- (25) Copies of all invoices for sales of tobacco products to all states;
- (26) All invoices for purchases of tobacco products;
- (27) Monthly inventory worksheets for tobacco products;
- (28) Monthly inventory of all stamp purchases;
- (29) Copies of all Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”;
- (30) Copies of any and all cigarette, little cigar, or tobacco tax returns filed with other states;
- (31) Copies of all shipping records and bills of lading;
- (32) All documents identifying the physical addresses of all warehouse locations;

(33) Copies of all registrations or reports made pursuant to the Prevent All Cigarette Trafficking (“PACT”) Act 15 U.S.C. §§375-378;

(34) Copies of New Hampshire retail licenses for each retailer to which sales were made; and

(35) Copies of New Hampshire manufacturers’ licenses for each manufacturer from which product was purchased for sale in New Hampshire.

PART Rev 1008 ADMINISTRATION

**Readopt with amendment Rev 1008.06, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1008.06 Discontinuing Operations.

(a) A manufacturer or wholesaler that discontinues operations subject to the provisions of RSA 78 shall immediately destroy the license.

(b) License fees shall not be refundable if business operations cease prior to the expiration date of the license.

(c) The tobacco tax license shall not be transferable from one business entity to another.

PART Rev 1009 FORMS AND REPORTS

**Readopt with amendment Rev 1009.02, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1009.02 Manufacturer’s Report.

(a) On or before the 30th day following the end of each month, every manufacturer shall send the department’s audit division a written report of tobacco products transported into this state containing:

(1) Name and address of wholesaler receiving tobacco products;

(2) Manufacturer’s taxpayer identification number; and

(3) Manufacturer’s license number;

(4) Invoice number;

(5) Invoice date;

(6) Shipping code;

(7) Bill of lading;

(8) Number of cigarettes and little cigars by package size;

(9) Number of samples or free tobacco products, on which the tax value is to be applied by the wholesaler; and

(10) The invoice number, invoice date, and shipping code of OTP by:

- a. Product type;
- b. Quantity shipped; and
- c. List price.

(b) The report shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), e-mailed to [tobacco@dra.nh.gov](mailto:tobacco@dra.nh.gov), or mailed to:

New Hampshire Department of Revenue Administration  
Audit Division  
PO Box 1388  
*109 Pleasant Street*  
Concord, New Hampshire 03302-1388.

(c) All records supporting the information in the manufacturer's report shall be retained for 3 years or until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, whichever is later.

**Readopt with amendment Rev 1009.021, effective 6-4-20 (Doc# 13049), cited and to read as follows:**

Rev 1009.021 Wholesaler's Accounting.

(a) Pursuant to RSA 78:13, III, every wholesaler shall file an accounting of all OTP, cigarettes and little cigars as described in Rev 1002.01(g), and RYO, transferred to and from any premises in this state where such tobacco products are possessed, stored, or sold, with the department on or before the 15<sup>th</sup> day following the end of each reporting period.

(b) The accounting shall contain, at a minimum:

- (1) The wholesaler's taxpayer identification number;
- (2) The wholesaler's license number;
- (3) The address of the premises;
- (4) The name and address of all manufacturers and wholesalers that transported such tobacco products to the premises during the reporting period;
- (5) The name and address of all wholesalers, retailers, and samplers that received such tobacco products from the premises during the reporting period; and

(6) A listing of all such tobacco products transferred to or from the premises during the reporting period, by invoice number, invoice date, product type, quantity shipped, and list price.

(c) The accounting shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

New Hampshire Department of Revenue Administration  
Audit Division  
PO Box 1388  
*109 Pleasant Street*  
Concord, NH 03302-1388

(d) All records supporting the information in the wholesaler’s accounting shall be retained for 3 years or until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, whichever is later.

**Readopt with amendment Rev 1009.03, effective 1-22-15 (Doc# 10766), cited and to read as follows:**

Rev 1009.03 Form AU-201, Non-Resident Wholesaler Cigarette Tax Report.

(a) Every non-resident wholesaler shall complete and file with the department’s audit division Form AU-201, “Non-resident Wholesaler Cigarette Tax Report”, on or before the 30th day following the end of the regular accounting quarter.

(b) Form AU-201, shall contain the dated signature of a company/corporate officer declaring “that I have examined this Report, and to the best of my belief it is true, correct and complete.”

(c) The information required on Form AU-201, shall agree with the wholesaler’s accounting records for the reporting period.

(d) Form AU-201 shall be filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or by mail to:

New Hampshire Department of Revenue Administration  
PO Box 637  
*109 Pleasant Street*  
Concord, NH 03302-0637.

**Readopt with amendment Rev 1009.04, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.04 Form AU-202, Resident Wholesaler Cigarette Tax Report.

(a) Every resident wholesaler shall complete and file with the department Form AU-202, “Resident Wholesaler Cigarette Tax Report”, on or before the 30th day following the end of the regular accounting quarter.

(b) Form AU-202, shall contain the dated signature of a company/corporate officer declaring “that I have examined this Report, and to the best of my belief it is true, correct, and complete.

(c) The information required on Form AU-202, shall agree with the wholesaler's accounting records for the reporting period.

(d) A wholesaler licensed to sell or distribute cigarettes or little cigars from more than one location in this state may request permission from the department, in writing, to file on a consolidated basis.

(e) The request shall be:

(1) Accompanied by a statement signed and dated by the wholesaler agreeing to the conditions described in (g) below; and

(2) Submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

New Hampshire Department of Revenue Administration  
PO Box 637  
**109 Pleasant Street**  
Concord, NH 03302-0637.

(f) The request shall include the following:

(1) The wholesaler's designation of one license number to be the master license number;

(2) The license number for each location; and

(3) The address for each location.

(g) A wholesaler filing a consolidated return shall:

(1) Comply with all the requirements of Rev 1009.04;

(2) Notify the department, in writing, of any additions or deletions to the consolidated group within 10 days of any change;

(3) Continue to use the designated master license number unless the department gives written permission to change the designation, pursuant to (h) below;

(4) Keep complete and accurate records pursuant to Rev 1006.02 for each individual license; and

(5) Resume filing separate forms for each license number if notified by the department, in writing, that the wholesaler failed to comply with Rev 1009.04.

(h) The department shall give written permission to file on a consolidated basis if the wholesaler meets the requirements in (e)-(g) above.

**Readopt with amendment Rev 1009.05, effective 3-6-14 (Doc# 10536), to read as follows:**

Rev 1009.05 Form CD-15, Cigarette Stamp Order, shall:

(a) Be completed and filed with the department by licensed wholesalers to purchase tobacco tax stamps from the department via:

- (1) Filing electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc);
- (2) Emailing [stamps@dra.nh.gov](mailto:stamps@dra.nh.gov);
- (3) Faxing to (603) 230-5946; or
- (4) Hand delivery or mailing to:

New Hampshire Department of Revenue Administration  
Collection Division  
PO Box 454  
**109 Pleasant Street**  
Concord, NH 03302-0454; and

(b) Contain the dated signature of the licensed wholesaler or authorized agent and shall be accompanied by payment, made in accordance with Rev 1005.04.

**Readopt with amendment Rev 1009.07, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.07 Form CD-92, Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer.

(a) A wholesaler shall complete and file Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer”, to notify the department’s collections division, at least 10 business days prior to shipping, of the wholesaler’s intent to return damaged or obsolete packages of cigarettes or little cigars to the manufacturer.

(b) Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer”, shall be accompanied by the documentation set forth in Rev 1005.05(b).

(c) Form CD-92, “Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer” shall be filed with the department by:

- (1) E-mail to [dra.collections@dra.nh.gov](mailto:dra.collections@dra.nh.gov);
- (2) Facsimile to 603-230-5946; or
- (3) Filing electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

**Readopt with amendment Rev 1009.08, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.08 Form DP-31, Application for Tobacco Tax License.

(a) Form DP-31, “Application for Tobacco Tax License”, shall be completed and filed with the department for a tobacco license to sell tobacco products.

(b) Form DP-31, “Application for Tobacco Tax License”, shall contain the dated signature of an officer, owner, or member of the applicant to certify that they have examined the information contained in the form and to the best of their belief it is true, correct, and complete.

(c) Form DP-31, “Application for Tobacco Tax License”, shall be accompanied by the statutory fee for the license when it is submitted.

(d) Form DP-31, “Application for Tobacco Tax License” and the statutory fee shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or by mail to:

New Hampshire Department of Revenue Administration  
PO Box 637  
*109 Pleasant Street*  
Concord, NH 03302-0637.

**Readopt with amendment Rev 1009.09, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.09 Form DP-151, Wholesalers’ Other Tobacco Products Tax Return.

(a) Every wholesaler who sells, ships, or transports OTP, cigarettes or little cigars as described in Rev 1002.01(f), or RYO, shall complete and file Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, with the department by the 15<sup>th</sup> day following the end of the reporting period, pursuant to RSA 78:3, I.

(b) Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, shall be accompanied by a tax payment and shall contain the dated signature of either the taxpayer or the taxpayer’s preparer with title, preparer’s identification number and address to certify that they have examined the return and to the best of their belief it is true, correct, and complete.

(c) If filing an amended return, a statement shall be attached to the amended Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, providing an explanation of the adjustments made to the original return.

(d) Form DP-151, “Wholesalers’ Other Tobacco Products Tax Return”, shall be filed and all taxes due remitted on a monthly basis, unless the commissioner has authorized the wholesaler to file quarterly pursuant to Rev 1003.02.

(e) Form DP-151, “Wholesalers Other Tobacco Products Tax Return” and the tax payment shall be submitted electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or by mail to:

New Hampshire Department of Revenue Administration  
PO Box 637  
*109 Pleasant Street*  
Concord, NH 03302-0637.



**Readopt with amendment Rev 1009.10, effective 6-4-20 (Doc# 13049), to read as follows:**

Rev 1009.10 Form AU-215, Consumer Tobacco Products Tax Return.

(a) Form AU-215, “Consumer Tobacco Products Tax Return,” shall be completed and filed with the department by every consumer who acquires tobacco products pursuant to Rev 1007.02, on or before the last day of the month following each month in which the consumer acquires such tobacco products.

(b) Form AU-215 shall be:

- (1) Accompanied by payment of the tax;
- (2) Signed under the penalties of perjury to certify that it is true, correct, and complete by:
  - a. The consumer; and
  - b. The consumer’s preparer, if Form AU-215 is completed by a preparer; and
- (3) Filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

New Hampshire Department of Revenue Administration  
P.O. Box 637  
**109 Pleasant Street**  
Concord, New Hampshire 03302-0637.

CHAPTER Rev 1200 LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

PART Rev 1202 ELIGIBILITY REQUIREMENTS

**Readopt with amendment Rev 1202.01, effective 11-26-19 (Doc# 12923), cited and to read as follows:**

Rev 1202.01 Eligibility Criteria. To be eligible for low and moderate income homeowners property tax relief, a claimant shall:

- (a) Own a homestead or an interest in a homestead that is subject to the state education property tax;
- (b) Have resided in the homestead on April 1 of the year for which the claim is made, except such persons as are on active duty as provided for in RSA 198:57, III(b); and
- (c) Meet the total household income levels provided for in RSA 198:57, III(c).

PART Rev 1203 FILING FOR TAX RELIEF

**Readopt with amendment Rev 1203.01, effective 11-26-19 (Doc# 12923), cited and to read as follows:**

Rev 1203.01 Filing Dates.

(a) A claimant shall complete and file a Form DP-8, “Low and Moderate Income Homeowners Property Tax Relief” application, no earlier than May 1 and no later than June 30 following the due date of the final tax bill as defined in RSA 76:1-a, I for state education property tax.

(b) A claim shall be considered timely filed when:

- (1) Filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc);
- (2) Postmarked by the United States Postal Service, as provided by RSA 80:55, no earlier than May 1 and no later than June 30; or
- (3) Received at the department no earlier than May 1 and no later than June 30.

(c) If a claim is not timely filed pursuant to Rev 1203.01(b), a late claim shall be accepted if a complete application is filed on or before November 1, under the following circumstances:

- (1) The claimant was prevented from timely filing the application due to accident, mistake, or misfortune, and the claimant has submitted the additional documents pursuant to Rev 1203.02(e); or
- (2) The claimant or other adult member of the household requested an extension of time to file his or her federal income tax return, and the claimant has submitted the additional documents pursuant to Rev 1203.02(f).

CHAPTER Rev 1400 UTILITY PROPERTY TAX (UPT)

PART Rev 1403 DETERMINING UPT DUE

**Readopt with amendment Rev 1403.02, effective 1-8-19 (Doc# 12706), cited and to read as follows:**

Rev 1403.02 Notice of Value and Tax Bill.

(a) Pursuant to RSA 83-F:3, the commissioner shall issue the annual notice of value and tax bill within 15 days of his or her determination which shall state:

- (1) The assessed value;
- (2) The statutory tax rate;
- (3) The total UPT due; and
- (4) The penalty under RSA 83-F:5, VII for failure to file a completed Form PA-20, “Utility Property Tax Information Update,” if applicable.

(b) The UPT shall be paid on or before January 15 each year, pursuant to RSA 83-F:5.

(c) The taxpayer shall have 60 days from the date of the notice of value and tax bill to appeal the valuation to the department’s hearing bureau in accordance with RSA 21-J:28-b and Rev 200.

(d) A taxpayer failing to receive an annual notice of value and tax bill from the department shall not be relieved of its obligation to make timely payment of any balance shown to be due.

PART Rev 1404 FILING PAYMENT FORMS, ESTIMATES AND EXTENSIONS

**Readopt with amendment Rev 1404.01, effective 1-8-19 (Doc# 12706), cited and to read as follows:**

Rev 1404.01 Payment Forms and Payments. Form DP-255-ES, “Estimated Utility Property Tax”, and ~~Form PA-20-EXT, “Request for Extension to File Utility Information Update”~~ shall be filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc) or mailed to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
P.O. Box 637  
**109 Pleasant Street**  
Concord, NH 03302-0637.

**Readopt with amendment Rev 1404.02, effective 1-8-19 (Doc# 12706), to read as follows:**

Rev 1404.02 Filing Estimated UPT.

(a) A utility or person liable for the UPT and having an estimated annual tax of more than \$200, shall complete and file quarterly Form DP-255-ES, “Estimated Utility Property Tax,” with the department on or before April 15, June 15, September 15, and December 15 for the current taxable period.

(b) The initial filing shall be accompanied by either:

- (1) Payment of the estimated tax in full; or
- (2) Payment of the estimated tax for that quarter.

(c) All other quarterly tax filings shall be accompanied by payment of the estimated tax for that quarter.

(d) In the event the 15<sup>th</sup> of the month referenced in (a) above falls on a Saturday, Sunday, or legal holiday, the filing date shall be the first business day following the 15<sup>th</sup>.

**Repeal Rev 1404.03, effective 1-8-19 (Doc# 12706), and renumber the remaining sections in Part Rev 1404 to read as follows:**

~~Rev 1404.03 Filing a UPT Payment Form.~~

~~(a) A utility or person liable for the UPT, shall annually complete and file Form DP 255, “Utility Property Tax Payment Form,” with the department on or before January 15.~~

~~(b) The payment form shall be accompanied by the payment of such amount as has not been prepaid in accordance with Rev 1404.02, including any interest and penalties.~~

PART Rev 1405 ADMINISTRATION

**Readopt with amendment Rev 1405.01, effective 1-8-19 (Doc# 12706), cited and to read as follows:**

Rev 1405.01 Mailing Address for Filing Documents Other Than Payment Forms and Payments. Form PA-70, “Declaration of Ownership Interest in Utility Property,”; Form PA-20, “Utility Property Tax Information Update,” including any accompanying documents as required by Rev 1406.03, ~~and~~ Form PA-20-E, “Utility Property Tax List of Pollution Control Exemptions,” **and Form PA-20-EXT, “Request for Extension to File Utility Property Tax Information Update,”** shall be filed electronically through the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc), or mailed to:

New Hampshire Department of Revenue Administration  
Municipal and Property Division  
Utility Appraisal  
P.O. Box 487  
**109 Pleasant Street**  
Concord, NH 03302-0487.

PART Rev 1406 FORMS

**Readopt with amendment Rev 1406.01, effective 1-8-19 (Doc# 12706), cited and to read as follows:**

Rev 1406.01 Form Availability. All forms shall be available by:

- (a) Downloading them at [www.revenue.nh.gov](http://www.revenue.nh.gov);

(b) Requesting them by telephone at 603-230-5001;

(c) Writing to:

New Hampshire Department of Revenue Administration  
Municipal and Property Division  
Utility Appraisal  
P.O. Box 487  
Concord, NH 03302-0487;

(d) Requesting them in person at:

New Hampshire Department of Revenue Administration  
Governor Hugh Gallen State Office Park  
109 Pleasant Street  
Concord, NH 03301; or

(e) Logging into the Granite Tax Connect portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

CHAPTER Rev 1500 RAILROAD AND PRIVATE RAIL CAR COMPANY TAXATION

PART Rev 1502 RAILROAD COMPANY REPORTING REQUIREMENTS

**Readopt with amendment Rev 1502.06, effective 4-29-17 (Doc# 12165), cited and to read as follows:**

Rev 1502.06 Railroad Company Railroad Tax Payment Form. All railroads shall, annually on or before 30 days from the date of notice of value and tax bill, make payment of any remaining balance shown to be due using the provided payment voucher.

PART Rev 1503 PRIVATE RAIL CAR COMPANY REPORTING REQUIREMENTS

**Readopt with amendment Rev 1503.04, effective 4-29-17 (Doc# 12165), cited and to read as follows:**

Rev 1503.04 Private Rail Car Company Railroad Tax Payment Form. All private rail car companies shall, annually on or before 30 days from the date of notice of value and tax bill, make payment of any remaining balance shown to be due using the provided payment voucher.

PART Rev 1506 FILING OF FORMS AND FORM AVAILABILITY

**Readopt with amendment Rev 1506.01, effective 8-27-14 (Doc# 10662), cited and to read as follows:**

Rev 1506.01 Filing.

(a) Form DP-110-ES “Estimated Railroad Tax”, Form DP-111-ES, “Estimated Private Rail Car Railroad Tax,”, and “Form DP-2210/2220, “Exceptions and Penalty for the Underpayment of Estimated Tax”:

(1) Mailed to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
PO Box 637  
**109 Pleasant Street**  
Concord, NH 03302-0637; *or*

(2) Filed electronically through the Granite Tax Connect web portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

(b) Form PA-21, “Private Rail Car Property Tax Information Update RSA 82”, Form PA-22, “Railroad Company Property Tax Information Update RSA 82”, Form PA-23, “Railroad Director’s Return”, Form PA-25, “Request for Reporting Extension”, and report of stock ownership shall be:

(1) Mailed to:

New Hampshire Department of Revenue Administration  
Municipal and Property Division Railroad Tax  
PO Box 487

***109 Pleasant Street***  
Concord, NH 03302-0487; or

- (2) Filed electronically through the Granite Tax Connect web portal located at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

CHAPTER Rev 1900 MUNICIPAL MATTERS

PART Rev 1907 VALUATION OF UTILITY COMPANY DISTRIBUTION ASSETS

**Readopt with amendment Rev 1907.03, effective 7-25-20 (Doc# 13078), cited and to read as follows:**

Rev 1907.03 5-Year Phase-In Period.

(a) Every utility company shall, by May 1, 2020, and by May 1 of each subsequent year thereafter, complete and file each Form PA-81, Form PA-82, or Form PA-83, pursuant to Rev 1907.02, with a corresponding completed:

- (1) Form PA-84-E, “Report of Tax Year 2018 Electric Utility Company Assets”;
- (2) Form PA-84-G, “Report of Tax Year 2018 Gas Utility Company Assets”; or
- (3) Form PA-84-W, “Report of Tax Year 2018 Water Utility Company Assets.”

(b) A utility company shall report on each Form PA-84-E, Form PA-84-G, or Form PA-84-W the original cost and net book value of all its utility property as of December 31, 2017, as follows:

- (1) Distribution assets, in total, and without any fee-owned land, office buildings, garages, and warehouses associated with distribution only;
- (2) Transmission, generation, and all other assets, by each category of accounts established by FERC or the NH PUC, as applicable; and
- (3) CIAC, CWIP, and undistributed plant assets which are not included in (b)(1) or (2) above, associated with distribution only, and in total.

(c) The phase-in period under RSA 72:8-d, VI shall apply only to utility company assets existing and assessed as of April 1, 2018.

(d) In the case of a municipality which used the department’s allocated market value as of April 1, 2018, pursuant to RSA 83-F as the value of a utility company’s utility property for the tax year effective April 1, 2018, the municipality shall calculate the utility company’s final locally assessed value effective April 1, 2018, in the following manner:

- (1) Divide the original cost of the utility company assets by the original cost of all its utility property, using Form PA-84-E, Form PA-84-G, or Form PA-84-W; and
- (2) Multiply the resulting percentage by the department’s allocated market value as of April 1, 2018.

(e) In determining the value of a utility company’s utility company assets pursuant to RSA 72:8-d, VI, a municipality shall equalize the utility company’s final locally assessed value effective April 1, 2018, using the 2018 median ratio as determined by the department under RSA 21-J:3, XIII, RSA 21-J:15, and Rev 2800.



(f) For each year of the phase-in period through the tax year effective April 1, 2023, pursuant to RSA 72:8-d, VI, a utility company's final locally assessed value effective April 1, 2018, shall be adjusted pursuant to RSA 72:8-d, VI(a)(5) to account for any utility company assets:

(1) Installed after April 1, 2018, if not included in the utility company's final locally assessed value effective April 1, 2018; or

(2) Retired after April 1, 2018, if included in the utility company's final locally assessed value effective April 1, 2018.

(g) The municipality shall calculate the adjustment required by (f) above pursuant to RSA 72:8-d, II(c) and VI(a)(5), in the following manner:

(1) Multiply the difference in the original cost of the utility company's utility company assets from the final locally assessed value effective April 1, 2018, to the applicable tax year, by the applicable percentage in RSA 72:8-d, II(a);

(2) Multiply the difference in the net book value of the utility company's utility company assets from the final locally assessed value effective April 1, 2018, to the applicable tax year, by the applicable percentage in RSA 72:8-d, II(a);

(3) Add (g)(1) and (2) above; and

(4) Multiply the resulting sum by 1.03.

## APPENDIX

<b>Rule Number</b>	<b>State Statute Implemented</b>
Rev 806.02	RSA78-B:8
Rev 807.05	RSA78-B:1-a, V; RSA 78-B:10
Rev 809.04	RSA78-B:10
Rev 809.05	RSA78-B:10
Rev 1002.01	RSA 78:2; RSA 78:3,I; RSA 78:10; RSA 78:11; RSA 78:27; RSA 78:14; RSA78:7; RSA 541-C:3 I (a) and (b)
Rev 1003.02	RSA 78:2; RSA78:3, I; RSA 78:27
Rev 1005.01	RSA78:10; RSA 78:27
Rev 1005.02	RSA78:10; RSA 78:27
Rev 1005.05	RSA 78:12; RSA78:27
Rev 1006.02	RSA 78:6; RSA 78:10; RSA 78:13; RSA78:15; RSA 78:16; RSA 78:27
Rev 1008.06	RSA 78:6, VI; RSA 78:6, VII; RSA 21-J:13
Rev 1009.02	RSA 78:6, VIII; RSA 78:16; RSA 78:27
Rev 1009.021	RSA 78:13, III; RSA 78:27
Rev 1009.03	RSA 78:16; RSA 78:27
Rev 1009.04	RSA 78:16; RSA 78:27
Rev 1009.05	RSA 78:10; RSA 78:27
Rev 1009.07	RSA 78:27; RSA 21-J:13, I; RSA 78:10
Rev 1009.08	RSA 78:6; RSA 78:27
Rev 1009.09	RSA 78:3, I; RSA 78:27
Rev 1009.10	RSA 78:4; RSA 78:27
Rev 1202.01	RSA 198:57, III
Rev 1203.01	RSA 198:57, VI
Rev 1403.02	RSA 83-F:7, III; RSA 83-F:3; RSA 83- F:5; RSA 83-F:8
Rev 1404.01	RSA 83-F:7, III; RSA 83-F:5
Rev 1404.02	RSA 83-F:7, III; RSA 83-F:5
<b>Rev 1404.03 (Repeal)</b>	<b>RSA 83-F:7, III; RSA 83-F:5</b>
Rev 1405.01	RSA 83-F:7, III; RSA 83-F:5
Rev 1406.01	RSA 83-F:7, III; RSA 83-F:5
Rev 1502.06	RSA 82:20
Rev 1503.04	RSA 82:20
Rev 1506.01	RSA 21-J:13; RSA 82:10, I(a); RSA 82:10-a; RSA 82:32
Rev 1907.03	RSA 72:8-d