

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 the notice of valuation issued by the department, make payment of any remaining balance shown to be due on the notice using the payment voucher provided on the notice.

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 the notice of valuation issued by the department, make payment of any remaining balance shown to be due on the notice using the payment voucher provided on the notice.

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 Extension to File Tax Information for Railroad and Private Rental Car”, 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).