

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; 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; or

(2) Mailed to:

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

(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; 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.