



WHO MUST FILE

Each operator holding a New Hampshire Meals and Rentals License must use this form to inform the Department of Revenue of, or to request permission to make, the following changes: the contact name for the business and/or that person's telephone number or email address; the mailing address or telephone number for the business; the NH banking institution or account holder name; the location of the business (also requires a new license); ownership of the business (also requires a new license); ownership interests in the legal entity that holds the license (e.g. a change in the entity's partners, LLC managers or members, corporate officers, or in the person(s) in managerial capacity); to indicate the date the business stopped renting directly and began using only a facilitator or switched to only long-term rentals; to indicate the date the business stopped serving meals; to request a change in the filing status such as from year-round to seasonal or seasonal to year-round; to request a change in the operating months if already seasonal; or to request permission to file quarterly.

WHERE TO FILE

Mail to NH DRA-Collections Division, PO Box 454, Concord NH 03302-0454.

TAXPAYER IDENTIFICATION

The Commissioner of the Department of Revenue is authorized pursuant to RSA 21-J:27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

NEED FORMS?

To obtain additional forms, please visit our website at www.revenue.nh.gov, call the Forms Line at (603) 230-5001, or request them through the Granite Tax Connect at gtc.revenue.nh.gov/TAP/.

NEED HELP?

Call the Department of Revenue Administration, Collections Division at (603) 230-5900. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



MEALS & RENTALS REQUEST TO UPDATE OR CHANGE LICENSE

Enter the Business Name (DBA). Enter your Meals & Rentals Tax Operator license number.

STEP 1 - CHANGE IN CONTACT INFORMATION

LINE 1 Enter the business name (DBA).

LINE 2 Enter the business mailing address.

LINE 3 Enter the business telephone number.

LINE 4 Enter a valid email address for the contact person for communication of Meals & Rentals Tax matters.

LINE 5 Enter the contact person's last name, first name, title and telephone number.

LINE 6 Enter a NH banking institution you will be using (RSA 78-A:7, II), and account holder name.

STEP 2 - CHANGE IN BUSINESS STATUS (BY LOCATION)

NOTE: You must surrender your current Meals & Rentals Tax License with this form if you have filled out any part of this section.

LINE 7 Select this option if the business uses only a facilitator and you are no longer renting the property yourself. Complete date field.

LINE 8 Select this option if you are no longer operating at this location. Complete date field.

LINE 9 Select this option if you are continuing business without taxable sales. Complete date field.

LINE 10 Select this option if the business was acquired by a new owner. Please be aware that the new owner is required to get a new license. The license is nonassignable and cannot be transferred. Complete date field and new owner fields.

LINE 11 Select this option if you are moving business locations. Please be aware that you are required to get a new license for the new location. The license is nonassignable and cannot be transferred. Complete date field and provide the new location address.

STEP 3 - CHANGE IN PARTNERS, LLC MANAGERS/MEMBERS, CORPORATE OFFICERS, AND ANY OTHER PERSON IN A MANAGERIAL CAPACITY

LINES 12(a) and 12(b)

List the names, titles, SSNs, personal phone numbers, and residence addresses (No PO Boxes) of **all** partners, LLC managers and members, corporate officers, and any person in a managerial capacity. Enter the start or end date of each individual that has been added or removed from the business. If additional space is needed, attach a schedule. Update the records at the applicable Secretary of State as appropriate.

STEP 4 - CHANGE IN FILING REQUIREMENTS

LINE 13 Check the box if you are requesting to file as a seasonal operator, and specify the seasonal months for which you are requesting permission to file.

LINE 14 Check the box if you are requesting to change your seasonal filing requirements, and specify the seasonal months for which you are requesting permission to file. You may not change your current filing requirements until your request is granted by the Department of Revenue Administration.

LINE 15 Check the box if you are requesting to change your current filing requirements from seasonal to year-round operation. You must complete and file monthly Meals & Rentals Tax returns if you checked box 15, whether or not you have taxable sales.

LINE 16 Check the box if you are requesting to file quarterly returns (Rev 706.03). You may not change your current filing requirements until your request is granted by the Department of Revenue Administration.

STEP 5 - SIGNATURES

Signature of the duly authorized representative (in ink). Indicate the title of the representative and the date.