



WHO MUST FILE

All communications services retailers who engage in the business of making sales of communication services whether at retail or resale shall apply for a registration number pursuant to RSA 82-A and Rev 1612.04. This includes, but is not limited to, persons who operate or provide telephone, telegraph, cellular mobile communications services, prepaid wireless telecommunications services, voice over Internet protocol (VoIP) services, paging services, facsimile transmission services, and party line services. It also includes hotels and other businesses who sell telecommunications services to guests or other persons at retail.

All customers who are not charged by the retailer and, therefore, do not pay the tax imposed by this chapter to the retailer, shall apply for a registration number pursuant to RSA 82 and Rev 1612.04 so that the customer may pay the tax directly to the department based on the gross charges paid to the retailer.

APPLICANT IDENTIFICATION

Indicate in the spaces provided applicant's name and address, New Hampshire business phone number, corporate headquarters phone number (if applicable), and taxpayer identification number [Federal Employer Identification Number (FEIN) or Social Security Number (SSN)].

REQUIRED INFORMATION

- Select the entity type for the business.
- Provide the date sale of communications services began in New Hampshire.
- Provide the name and physical address of the principal business location in New Hampshire.
- Indicate yes or no, whether the business collects Communications Services Tax for a reseller.
- If the business collects the tax for a reseller, provide the business name and address of the reseller(s). Attach a schedule if additional space is needed.
- Check all of the boxes, A through C that apply to the business.

If box C is checked, form DP-143 Communications Services Tax Application for Resale is required to be submitted. Pursuant to RSA 82-A:9 and Rev 1609.01, any person who is a reseller of communications services seeking exemption from being subject to Communications Services Tax (CST), on any of their purchases, shall apply for a resale number.

SIGNATURE

The application must be signed (in ink) and dated by the authorized representative of the applicant. If the return was completed by a paid preparer, then the preparer must also sign (in ink) and date the application.

WHERE TO FILE

File online at Granite Tax Connect [gtc.revenue.nh.gov/TAP/ /](http://gtc.revenue.nh.gov/TAP/) or mail to NH DRA, PO Box 637, Concord, NH 03302-0637.

NAME / ADDRESS CHANGE

The applicant or agent must report any name and/or address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request Form. Any changes regarding the applicant's taxpayer identification number (FEIN or SSN) must be done by completing and submitting a new form DP-139 Communications Services Tax Registration Number Request.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov, by calling the Forms Line at (603) 230-5001, or by requesting them through the Granite Tax Connect web portal at gtc.revenue.nh.gov/TAP/ /.

NEED HELP?

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.