



WHO MUST FILE

All communications services retailers who have a change in business name, address and/or are requesting to file returns on a quarterly basis must submit such change on form DP-144 Communications Services Tax (CST) Registration Change Request.

CHANGE FROM:

Indicate in the spaces provided the retailer's company and/or business name and address that was originally reported or last changed with the Department, taxpayer identification number [Federal Employer Identification Number (FEIN) or Social Security Number (SSN)] and CST Registration Number issued by the Department.

Required Information:

- CST Registration Number;
- Taxpayer Identification Number (FEIN or SSN); and
- Company name and address.

CHANGE TO:

Indicate in the spaces provided the retailer's changes for the company and/or business name, and/or address.

NOTE: Any changes regarding the retailer'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. Please do not submit DP-144 for this change.

REQUEST TO FILE QUARTERLY RETURNS

NOTE: If you have an active Granite Tax Connect (GTC) web logon, you can request to be a quarterly filer through your GTC account.

Required Information:

- Company or Business Name;
- CST Registration Number;
- Company address;
- Taxpayer Identification Number (FEIN or SSN); and
- Indicate by checking box if request is asking permission to file quarterly returns. Please note, the business must not change their current filing requirement until such request has been granted by the Department of Revenue Administration. In addition, pursuant to RSA 82-A:7,II and Rev 1608.06, communications services retailer's business must:
 - Have been in operation for a full year prior to this request;
 - Be current by complying with RSA 82-A and Rev 1600; and
 - Have an average communication services tax liability less than \$100 per month for the calendar quarter immediately preceding this request.

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

Mail to: NH DRA, PO Box 637, Concord, NH 03302-0637.

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/ /](http://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.