



## GENERAL INSTRUCTIONS

### WHO SHOULD FILE

**RSA 82:2 Rate** - "Every railroad, railway, express, and every parlor, sleeping or dining car company, or other company not a railroad company owning any cars operated for profit on any railroad in this state shall pay to the state an annual tax, as of April 1 of each year, upon the market value of its property and estate, at a rate equal as may be to the average rate of taxation at that time upon other property throughout the State. Market value means the property's full and true value as defined in RSA 75:1."

### DEFINITIONS RSA 82:1

- I. The word "company" as used in this chapter shall apply to any enterprise, whether corporation, partnership, limited liability company, proprietorship, association, business trust, real estate trust, or other form of organization.
- II. The term "express corporation or company" shall be construed to mean any corporation or company engaged in the business of transporting property as express over the lines of railroads.
- III. The term "amusement railroad" means a railroad operating as a tourist, scenic, or historic operation, which provides train rides solely for one or more such purposes.

### WHEN TO FILE

The report is due on or before May 1, 2024. The assessment date is April 1, 2024.

### EXTENSION & LATE FILING PENALTY

Pursuant to RSA 82:10, I(b), if a filing extension is required the taxpayer shall submit a request to the New Hampshire Department of Revenue Administration (NHDRA, "Department") using Form PA-25 "Request for Extension to File Tax Information for Railroad and Private Rail Car" on or before May 1 of the current tax year. The extension shall be valid only upon written confirmation from the Department, and shall not exceed 30 days per request. No more than two extensions shall be granted in a given tax year.

If the taxpayer fails to file a completed Form PA-21 or PA-25 as required under RSA 82:10, I(a) and I(b) on or before their respective due dates, penalties will be assessed under RSA 82:10, III. RSA 82:10, III states that "Any company that fails to file a completed form as required under paragraph I on or before May 1, or by the date granted by an extension, if applicable, shall pay a penalty of one percent of the property tax for which the person is liable. In no case, however, shall the penalty be less than \$250 or more than \$2,500. This penalty shall be treated as incident to the tax and shall be in addition to any other penalty applicable pursuant to paragraph II."

### WHERE TO FILE

File online at Granite Tax Connect [gtc.revenue.nh.gov/TAP/](https://gtc.revenue.nh.gov/TAP/) / or mail this form to NHDRA, Municipal and Property Division, PO Box 487, Concord, NH 03302-0487.

### NEED HELP?

Call the Municipal and Property Division at (603) 230-5950, Monday through Friday, 8:00 a.m. - 4:30 p.m. or email [utilities@dra.nh.gov](mailto:utilities@dra.nh.gov). All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of the contact person and a day time telephone number.

### NEED FORMS?

To obtain forms, call the Forms Line at (603) 230-5001 or visit our website at [www.revenue.nh.gov](https://www.revenue.nh.gov).

### ADA COMPLIANCE

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

### STEP 1 OWNERSHIP

Please provide the taxpayer identification number, name of the private rail car company, name of the owner, billing address, contact person, telephone number, and e-mail address.

**AMENDED CHECKBOX:** This checkbox would need to be checked if this is an amended version of this form.

### STEP 2 RAIL CAR INFORMATION

Indicate the ending date of the accounting period associated with the data provided in Lines 1-5. Check either the box for the NH tax year ending date of March 31st or enter the date of another ending period such as the calendar year, e.g.12/31/2023.

**LINE 1:** Enter the total number of all rail cars owned by the company. This includes cars that are owned but leased to others.

**LINE 2:** Enter the total number of miles traveled everywhere by cars owned by the company during the preceding tax year, including all miles traveled both inside and outside of New Hampshire. This includes cars that are owned but leased to others.

**LINE 3:** Enter the total number of miles traveled exclusively in New Hampshire by cars owned by the company during the preceding tax year. This includes cars that are owned but leased to others.

**LINE 4:** Enter the total original cost of all rail cars owned by the company. This includes cars that are owned but leased to others.

**LINE 5:** Enter the total net book value (NBV) of all rail cars owned by the company. This includes cars that are owned but leased to others. NBV is to be based on GAAP depreciation and not on IRS depreciation.

**LINE 6:** List all car markings associated with "Total Number of Miles Traveled in New Hampshire," reported in Step 2, Line 3. Attach consolidated supporting report, if available.

### STEP 3 CERTIFICATION & SIGNATURE

Sign, in ink. Indicate the date signed and the title of the person signing. If you are not an authorized employee of the company, you must also submit a properly completed and signed power of attorney, indicating your authority to sign this document. An acceptable power of attorney (Form DP-2848) is available at [www.revenue.nh.gov](https://www.revenue.nh.gov). If filing electronically through Granite Tax Connect (see Administrative Rule Rev. 2904.5), the electronic signature shall have the same legal effect as a signature in blue or black ink on a paper form.