



GENERAL INSTRUCTIONS

WHO MUST FILE

Taxpayers who are subject to tax under RSA 82, Taxation of Railroads, requesting a 30-day extension of time to file Form PA-21 "Private Rail Car Property Tax Information Update RSA 82" OR Form PA-22 "Railroad Company Property Tax Information Update RSA 82" shall file the Form PA-25. An extension shall only be valid upon written confirmation from the Department.

WHEN TO FILE

A taxpayer may request an extension of 30 days to file Form PA-21 or Form PA-22 by completing and filing this Form PA-25. A taxpayer may request a maximum of two (2) 30-day extensions in a given tax year. The first request for extension must be postmarked on or before May 1, 2024. A second request for extension must be postmarked on or before May 31, 2024.

WHERE TO FILE

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

REASONS FOR APPROVAL OR DENIAL

A request for extension shall be granted if:

1. The taxpayer was prevented by accident, mistake, or misfortune from filing Form PA-21 or Form PA-22;
2. Accounting records are incomplete; or
3. There was a transfer of ownership.

A request for extension shall be denied for:

1. Untimely filing of the request;
2. Exceeding the maximum number of extension requests allowed per tax year;
3. An incomplete form; or
4. Not meeting the criteria for granting the extension (taxpayer was prevented by accident, mistake, or misfortune from filing; accounting records are incomplete; or there was a transfer of ownership).

NEED HELP?

Questions not covered here may be answered by calling the Municipal and Property Division at (603) 230-5950, Monday through Friday, 8:00am to 4:30pm to speak with the Utility Appraiser or email utilities@dra.nh.gov. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. 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.