

APPENDIX II-G

COVER SHEET FOR FINAL PROPOSAL

Notice Number 2024-164 Rule Number Rev 300

<p>1. Agency Name & Address:</p> <p>Department of Revenue Administration 109 Pleasant Street P.O. Box 457 Concord, NH 03302-0457</p>	<p>2. RSA Authority: RSA 21-J:13, I; RSA 77-A:4-a; RSA 77-A:6, I & IV; RSA 77-A:15, II</p> <p>3. Federal Authority: <u>NA</u></p> <p>4. Type of Action:</p> <p><input type="checkbox"/> Adopt</p> <p><input type="checkbox"/> Repeal</p> <p><input checked="" type="checkbox"/> Readoption</p> <p><input checked="" type="checkbox"/> Readoption w/amendment</p>
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5. Short Title: **BUSINESS PROFITS TAX**

6. Contact person for copies and questions:

Name: Jennifer S. Ramsey	Title: Tax Policy Counsel
Address: 109 Pleasant Street P.O. Box 457 Concord, NH 03302-0457	Phone No.: 603-230-5017

7. The rulemaking notice appeared in the Rulemaking Register on September 5, 2024.

SEE THE INSTRUCTIONS--PLEASE SUBMIT ONE COPY OF THIS COVER SHEET AND ONE COPY OF THE FOLLOWING: (optional to number correspondingly)

8. The "Final Proposal-Fixed Text," including the cross-reference table required by RSA 541-A:3-a, II as an appendix.

9. A report of public comments received on the Initial Proposal, including information on how the comment was incorporated into the final rule, or, if not incorporated, a detailed explanation justifying why the agency did not amend the rule, pursuant to RSA 541-A:12, II(e).

10. Yes N/A Incorporation by Reference Statement(s) because this rule incorporates a document or Internet content by reference for which an Incorporation by Reference Statement is required pursuant to RSA 541-A:12, III.

11. Yes N/A Agency form(s) as required by RSA 541-A:12, II-a which this rule incorporates by reference or whose requirements are set forth in the rule pursuant to RSA 541-A:19-b.

12. Yes N/A The "Final Proposal-Annotated Text," indicating how the proposed rule was changed because the text of the rule changed from the Initial Proposal pursuant to RSA 541-A:12, II(d).

13. Yes N/A The amended fiscal impact statement pursuant to RSA 541-A:5, VI because the change to the text of the Initial Proposal affects the original fiscal impact statement (FIS), or there is an error in the original FIS which must be corrected.
14. Yes N/A Report of Implementation of Expired Rules if the filing contains expired rules and do not fall under the extension of RSA 541-A;14-a.

INSTRUCTIONS FOR THE COVER SHEET FOR FINAL PROPOSAL

The first and second unnumbered items, and Items 1 through 5, shall be completed with the same information as appeared in the “Rulemaking Notice Form” (Appendix II-C) as published for the Initial Proposal in the Rulemaking Register. Item 6 shall identify the name, title, address, and telephone number of the person in the agency who can answer questions about the proposed rule and supply copies.

In Item 7 the agency shall list the full date, by month, day, and year, on which the “Rulemaking Notice Form” was published in the Rulemaking Register.

Items 9 through 13 all relate to required attachments to the “Final Proposal Cover Sheet”. PROVIDE ONE COPY OF EVERYTHING SUBMITTED. IT IS OPTIONAL TO NUMBER THEM ACCORDINGLY. Items 8 and 9 are required in every filing, and therefore are listed without a check-box. Items 10 through 13 will be required only under the circumstances set forth in the description of the items listed below. The agency shall determine whether such attachments are required and then check either the “Yes” box to indicate that the document is required and has been attached or the “N/A” box if the document is not required and therefore not applicable:

- Item 8. The “Final Proposal—Fixed Text,” required by RSA 541-A:12, II(b). See also Section 2.12 of Chapter 3 in the Manual. Include the cross-reference table required by RSA 541-A:3-a, II as was done for the Initial Proposal. See Section 2.4 of Chapter 3 in the Manual.
- Item 9. A report or summary of the public comments received on the Initial Proposal and an explanation of how they were addressed in the Final Proposal pursuant to RSA 541-A:12, II(e).
- Item 10. An “Incorporation by Reference Statement” (Appendix II-H) if the agency has incorporated a third-party document or Internet content by reference for which such a statement is required pursuant to RSA 541-A: 12, III. See Section 3.12 of Chapter 4 in the Manual.
- Item 11. Agency form(s) as required by RSA 541-A:12, II-a which this rule incorporates by reference or whose requirements are set forth in the rule pursuant to RSA 541-A:19-b.
- Item 12. The text of the final proposal annotated to reflect how the text of the Final Proposal differs from the text of the Initial Proposal, if the text has changed during the public hearing and comment process. See RSA 541-A:12, II(e) and Section 5.4 of Chapter 4 in the Manual.
- Item 13. The amended fiscal impact statement obtained from the Legislative Budget Assistant if, as a result of the public hearing and comment process, a change has been made to the rule which affects the original fiscal impact statement, or there is an error in the original FIS which must be corrected. See RSA 541-A:5, VI and Section 2.11 of Chapter 3 in the Manual.
- Item 14. Report of Implementation of Expired Rules if the filing contains expired rules and do not fall under the extension of RSA 541-A;14-a.