

New Hampshire Department of Revenue Administration  
109 Pleasant Street, Concord, NH 03301

**TECHNICAL INFORMATION RELEASE**  
**TIR 2009-003 Date April 20, 2009**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

**MEALS & RENTALS TAX COMPLIANCE PROGRAM**

In an effort to assist Meals & Rentals licensees in understanding their obligations as agents of the State in the collection of M&R Tax, the Department is implementing a Meals & Rentals Tax compliance program designed to increase compliance with the record-keeping requirements of RSA 78-A:19 and the Department's duly adopted rules.

The Department will conduct Meals & Rentals compliance reviews throughout the State, beginning within the next six (6) months. Operators, who are randomly chosen for the review, will be contacted by the Department to schedule a recordkeeping review at the operator's business location. This is not an audit. The DRA representative will review the types of records maintained by the operator and inform the operator as to whether or not they are sufficient to meet the requirements of RSA 78-A:19 and the corresponding rules. The DRA representative will also provide the operator with a list of record requirements.

Follow-up appointments may be scheduled to review the compliance efforts taken by the operator as a result of the recordkeeping review.

This program is designed to educate the M&R Operator with the Meals and Rentals Tax record keeping requirements as prescribed in New Hampshire law.

***Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 271-2318.***