

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

**TECHNICAL INFORMATION RELEASE  
TIR 2014-001 Date January 30, 2014**

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 Central Tax Services at (603) 230-5920.

**New Hampshire Department of Revenue Administration  
Real Estate Transfer Tax Forms Changes 2014**

The NH Department of Revenue Administration has made modifications to the Real Estate Transfer Tax Forms CD-57P, CD-57S and PA-34. This Technical Information Release summarizes the changes that taxpayers and tax practitioners can expect. If you have additional questions regarding these forms, please contact the Department's Central Tax Services at (603) 230-5920.

The CD-57P, CD-57S and PA-34 have been updated to reflect the standardized formatting of other modernized Department forms. There have been no significant changes to the information required to file these forms.

The new Real Estate Transfer Tax Forms now include:

- Updated Adobe PDF format that enables users to save form data.
- 2D barcode technology which provides greater accuracy and productivity in the processing of tax returns and forms.
- The ability to select an "Entity Type" for purchaser(s) and seller(s).
- A checklist of special circumstances which suggest the full price and consideration of the property was either more or less than the market value.
- Automated transfer tax calculation based on single-user input.
- Preparer information block.
- A power of attorney statement that is to be executed if the preparer is adding information to the form after the buyer has signed it (including the book and page numbers).

Although the information on the CD-57P, CD-57S and PA-34 has not significantly changed, the formatting changes to accommodate scanning of data have expanded each form from one page to four pages, including the signature page.

### **PA-34 – Inventory of Property Transfer Formatting Changes**

Electronic copies of the PA-34 will now be available on the Department’s website in PDF format. It should be noted that the PA-34 must still be filed with the Department and also with the local assessing officials of the municipality in which the property is located within 30 days of the transfer date.

### **CD-57P and CD-57S – Declaration of Consideration for Purchaser and Seller Formatting Changes**

The calculation of taxes due is now automated and assumes that neither party is tax exempt. If this is not the case, the automated calculation may be overridden directly on the form.

### **Real Estate Transfer Tax**

There is no change in the manner that Real Estate Transfer Taxes are paid. In typical transactions the buyer and seller buy stamps from the register of deeds in the county where the property is located. The register affixes the stamps to the deed and the deed is recorded at the County Registry. This evidences, publicly, that tax was paid on the transfer and the amount of tax paid.

### **Compatibility**

Due to changes in Internet Browsers, PDF compatibility filers are strongly encouraged to use Internet Explorer and the latest version of Adobe Reader XI. Alternately, with all Internet Browsers, filers may right click and save forms from the Department’s website and manually open them in the latest version of Adobe Reader.

When filers click the “Print” button, a 2D barcode containing the electronically filled form data is generated at the bottom of the form. The Department strongly encourages taxpayers and tax practitioners to fill out the forms electronically rather than hand writing on the printed paper form as usage of the 2D barcode will allow the Department to achieve greater accuracy and productivity in the processing of tax returns and forms.

### **Substitute Forms Acceptance**

Software vendors may submit substitute forms for review and acceptance to the Department. Please contact the Department at [EFormsDevelopment@dra.nh.gov](mailto:EFormsDevelopment@dra.nh.gov) to obtain copies of the forms and specifications required to submit substitute forms for approval.

***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) 230-5000.***