

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

**TECHNICAL INFORMATION RELEASE  
TIR 2015-008 December 9, 2015**

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.

**Employee Leasing Company Business Enterprise Tax (BET) Election Form**

The New Hampshire Legislature has passed and Governor Hassan has signed into law Senate Bill 211 (Chapter 216, Laws of 2015), amending RSA 77-E to allow an employee leasing company and client company to jointly elect to make the client company solely responsible for paying the Business Enterprise Tax under RSA 77-E on leased employee wages. When an election is made the client company is responsible for including the wages of leased employees in the client company's compensation portion of its enterprise value tax base.

To make an election, the employee leasing company and client company must jointly complete and file Form DP-216, "Employee Leasing Company Business Enterprise Tax (BET) Election," with the New Hampshire Department of Revenue Administration prior to the end of the employee leasing company's tax year to which the election relates. Form DP-216 can be obtained from the Department's [website](#) or by calling the Forms Line at (603) 230-5001.

The election can only be made for taxable periods beginning on or after January 1, 2016.

The Department will file an Initial Proposal of rules addressing the employee leasing company BET election with the Joint Legislative Committee on Administrative Rules (JLCAR) prior to the end of the year.

*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.*