

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

**TECHNICAL INFORMATION RELEASE
TIR 2016-001 Date March 11, 2016**

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.

Tax Year 2015 – April Filing Deadline for Interest & Dividends and Business Tax Returns

In 2016, Emancipation Day, a holiday recognized in the District of Columbia and applicable to the Internal Revenue Service, will be observed on Friday April 15, 2016. As such, New Hampshire Interest & Dividends and Business Tax (Business Profits Tax and Business Enterprise Tax) returns that are due on Friday April 15, 2016 will be due on Monday April 18, 2016.

If you have questions about the due date of your return, you can find specific information about each tax administered by the Department on our [website](#) or by contacting the Department's Central Tax Services Unit at (603) 230-5920.

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.