

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

**TECHNICAL INFORMATION RELEASE
TIR 2017-007 Date September 15, 2017**

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 Taxpayer Services at (603) 230-5920.

Hurricane Disaster Relief

The New Hampshire Department of Revenue Administration (DRA) will offer relief to taxpayers impacted by Hurricane Harvey and Hurricane Irma consistent with the relief recently announced by the Internal Revenue Service (IRS).

Federal Disaster Relief

The IRS has announced that taxpayers who reside in or have a business in certain counties impacted by Hurricane Harvey may qualify for tax relief. The IRS will give affected taxpayers until January 31, 2018 to file tax returns that have either an original or extended due date occurring on or after August 23, 2017 and before January 31, 2018. Affected taxpayers with an estimated tax payment originally due on or after August 23, 2017 and before January 31, 2018, will also be granted relief as long as such payments are made on or before January 31, 2018.

The IRS has also announced that taxpayers who reside in or have a business in areas of Florida impacted by Hurricane Irma may qualify for tax relief. The IRS will give affected taxpayers until January 31, 2018 to file tax returns that have either an original or extended due date occurring on or after September 4, 2017 and before January 31, 2018. Affected taxpayers that have an estimated tax payment originally due on or after September 4, 2017 and before January 31, 2018, will also be granted relief as long as such payments are made on or before January 31, 2018.

Taxpayers not residing in the covered disaster area, but whose records necessary to meet a deadline are in the covered disaster area may also be entitled to relief. Please refer directly to the IRS's [Disaster Relief webpage](#) for complete information and to determine whether you qualify.

State of New Hampshire Disaster Relief

Taxpayers that qualify for Hurricane Harvey and Hurricane Irma disaster relief from the IRS that are unable to make a timely filing or payment to New Hampshire relative to a tax administered by the DRA may also qualify for relief. To obtain relief, taxpayers shall complete and file [Form A-105, Disaster Relief Request](#) and attach a copy of the Notice of Assessment to which the request relates.

The DRA will offer relief from applicable interest and penalties, for taxes administered by the DRA, to taxpayers impacted by Hurricane Harvey who are precluded from filing a return with an original due date occurring on or after August 23, 2017 and before January 31, 2018 as long as

the return is filed by January 31, 2018. Taxpayers impacted by Hurricane Harvey who are precluded from filing a return with an extended due date occurring on or after August 23, 2017 and before January 31, 2018 that file their extended return on or before January 31, 2018 will only be granted relief from the RSA 21-J:31 penalty for failure to file a return when due.

For taxpayers with an estimate payment due on or after August 23, 2017 and before January 31, 2018, the DRA will offer relief from applicable interest and penalties to taxpayers impacted by Hurricane Harvey who are precluded from making payment by the due date as long as the payment is made by January 31, 2018.

The DRA will offer relief from applicable interest and penalties, for taxes administered by the DRA, to taxpayers impacted by Hurricane Irma who are precluded from filing a return with an original due date occurring on or after September 4, 2017 and before January 31, 2018 as long as the return is filed by January 31, 2018. Taxpayers impacted by Hurricane Irma who are precluded from filing a return with an extended due date occurring on or after September 4, 2017 and before January 31, 2018 that file their extended return on or before January 31, 2018 will only be granted relief from the RSA 21-J:31 penalty for failure to file a return when due.

For taxpayers with an estimate payment due on or after September 4, 2017 and before January 31, 2018, the DRA will offer relief from applicable interest and penalties to taxpayers impacted by Hurricane Irma who are precluded from making payment by the due date as long as the payment is made by January 31, 2018.

To obtain relief, taxpayers shall complete and file [Form A-105, Disaster Relief Request](#) and attach a copy of the Notice of Assessment to which the request relates. Form A-105 is also available on the Department's [Forms Page](#) or by calling the Department's form line at (603) 230-5001.

Additional information is available by contacting Taxpayer Services 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.