

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

**TECHNICAL INFORMATION RELEASE  
TIR 2018-005 Date: December 5, 2018**

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.

**Business Enterprise Tax Filing Threshold Adjustment**

The purpose of this Technical Information Release is to advise taxpayers and tax practitioners of the statutorily required adjustment to the Business Enterprise Tax (BET) filing threshold for taxable periods beginning on or after January 1, 2019.

In 2015, House Bill 187 (Chapter 183:2, Laws of 2015) amended RSA 77-E:5, I to clarify that for tax years beginning January 1, 2015, the Commissioner shall biennially adjust the Business Enterprise Tax (BET) filing threshold amounts rounding to the nearest \$1,000 based on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban Consumers, Northeast Region as published by the Bureau of Labor Statistics, United States Department of Labor using the amount published for the month of June in the year prior to the start of the tax year. In accordance with RSA 77-E:5, I, the adjusted BET filing threshold for taxable periods beginning on or after January 1, 2019 will be as follows:

- Gross business receipts in excess of \$217,000; or
- Enterprise value tax base greater than \$108,000.

*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) 230-5920.*