

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

**TECHNICAL INFORMATION RELEASE  
TIR 2015-006 November 17, 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.

**TAX AMNESTY PROGRAM**

HB 2 of the 2015 legislative session established a tax amnesty program for all taxes administered and collected by the New Hampshire Department of Revenue Administration (DRA). See Chapter 276, Sections 242 and 243, Laws of 2015.

**How does the tax amnesty program work?**

From December 1, 2015 through February 15, 2016, taxpayers have a one-time opportunity to receive amnesty from all penalties and one-half interest on outstanding taxes by paying the tax due and one-half of the applicable per annum interest that has accrued since the tax was due. Amnesty is available regardless of whether the DRA has assessed the tax due or the taxpayer has filed a return and even if the taxpayer has appealed or intends to appeal.

The tax amnesty period is the taxpayer's last chance to receive the waiver of penalties and one-half interest when filing delinquent returns or paying outstanding tax due. Returns and payments must be received by the DRA during the tax amnesty period of December 1, 2015 to February 15, 2016. Beginning March 1, 2016, the DRA, the Board of Tax and Land Appeals (BTLA) or any court are statutorily prohibited from waiving, abating, reducing or remitting, for good cause or any other reason, any penalties assessed with respect to taxes administered by the DRA and due before December 1, 2015. This mandatory penalty provision prohibits the DRA, BTLA or court from reversing a penalty when the appeal period has expired or the penalty is determined to have been properly assessed. This provision does not preclude the DRA, BTLA, or any court from reversing the assessment of a penalty where a taxpayer has proven that a penalty was improperly assessed pursuant to the applicable penalty provision, as part of a timely appeal.

**What taxes apply?**

Applicable taxes include the following: Business Enterprise Tax, Business Profits Tax, Interest & Dividends Tax, Meals & Rooms Tax, Communications Services Tax, Electricity Consumption Tax, Real Estate Transfer Tax, Tobacco Tax, Smokeless Tobacco Tax, Utility Property Tax, Railroad Tax, Private Car Tax, Nursing Facility Quality Assessment and Medicaid Enhancement Tax.

**What do taxpayers need to do?**

Taking advantage of the tax amnesty program is simple: file any required outstanding tax returns and pay all unpaid taxes and 50% of the applicable per annum interest during the tax amnesty period (December 1, 2015 – February 15, 2016). No special form or application is required. Taxpayers are responsible for

calculating the correct amount due and payable. An online interest calculator will be available on the DRA website to assist with the calculation. Similarly, [TIR 2015 - 002](#), Interest Rates Set For Calendar Year 2016, details the applicable interest rates going back to 2005. For years prior to 2005, please visit the Taxpayer Assistance link on the DRA website.

Completed returns and tax bill payments should be mailed to:

New Hampshire Department of Revenue Administration  
Documents Processing Division  
P.O. Box 637  
Concord, NH 03301

Additionally, several return types and tax bill payments can be completed through the DRA's website, [www.nh.gov/revenue](http://www.nh.gov/revenue), by simply following the "e-file New Hampshire" button on the left-hand side of the screen. Alternatively, completed returns and/or tax bill payments can be hand-delivered to:

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

In accordance with N.H. Admin. Rule Rev 201.06 and Rev 2902.04, a document is considered timely filed if post-marked or hand-delivered to the DRA on or before the due date, unless the due date falls on a Saturday, Sunday or legal holiday, in which event the document must be post-marked or hand-delivered to the DRA on the next day which is not a Saturday, Sunday, or legal holiday. Because February 15, 2016 is a legal holiday, completed returns and tax bill payments will qualify for the amnesty program if post-marked or hand-delivered to the DRA on February 16, 2016.

#### **Questions or More Information**

Taxpayers with questions about the tax amnesty program or who would like to inquire into the current status of an existing tax obligation can call Central Tax Services at (603) 230-5920.

Additional information about the tax amnesty program can be found on the DRA's website, [www.nh.gov/revenue](http://www.nh.gov/revenue), by clicking on the "Amnesty" button.

Tax return forms are available at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling the Forms Line at (603) 230-5001.

***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. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.***