



Employee Leasing Company Business Enterprise Tax (BET) Election

RSA 77-E:13-a

Check One:

M M D D Y Y Y Y

Election For the employee leasing company's taxable period ending: and succeeding periods until termination of election.

M M D D Y Y Y Y

Termination of Election For the employee leasing company's taxable period ending:

Employee Leasing Company Information

Name of Employee Leasing Company

Taxpayer Identification Number

Number & Street Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Name of Contact Person

Position

Telephone Number

Client Company Information

Name of Client Company

Taxpayer Identification Number

Number & Street Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Name of Contact Person

Position

Telephone Number

The above-named employee leasing company and client company jointly make an election pursuant to RSA 77-E:13-a. By making this election, the employee leasing company and client company agree that the Department is authorized to disclose to each named company the information on this Form DP-216 and any information relevant to the election for the sole purpose of auditing this election.

Signature of Duly Authorized Employee Leasing Company Representative

M M D D Y Y Y Y

Print Signatory Name & Title

Signature of Duly Authorized Client Company Representative

M M D D Y Y Y Y

Print Signatory Name & Title



INSTRUCTIONS

WHO MAY FILE

Any employee leasing company, as defined in RSA 277-B:2, V, and any client company, as defined in RSA 277-B:2, III, may jointly elect to make the client company solely responsible for paying the the 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.

WHEN TO FILE

An employee leasing company and client company wishing to make the election shall file a completed DP-216, "Employee Leasing Company Business Enterprise Tax (BET) Election" Form with the Department of Revenue Administration (DRA) prior to the end of the employee leasing company's tax year. To make an election, the Election box at the top of this form must be checked and the employee leasing company's taxable period ending for which the election is being made must be entered.

WHERE TO FILE

Mail to:
NH DRA
PO BOX 637
Concord NH 03302-0637

TERMINATION OF ELECTION

An election shall remain in effect until the employee leasing company and the client company both notify the DRA of the termination of the election by completing and filing Form DP-216 with the DRA prior to the end of the employee leasing company's tax year to which the termination relates. To terminate an election, the Termination of Election box at the top of this form must be checked and the employee leasing company's taxable period ending for which the termination is being made must be entered.

NEED HELP?

Call Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00am - 4:30pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the DRA 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.

NEED FORMS?

To access additional forms, please visit our website at www.revenue.nh.gov/ or call the Forms Line at (603) 230-5001.