



RAILROAD DIRECTORS' RETURN

RSA 82:32

DUE ON OR BEFORE JULY 1, 2022

IF AMENDED RETURN, CHECK HERE

STEP 1 OWNERSHIP AND CONTACT INFORMATION	NAME OF RAILROAD COMPANY (TRADE NAME)		TAXPAYER IDENTIFICATION NUMBER	
	NAME OF OWNER (If different from Name of Railroad Company)			
	NAME OF PARENT COMPANY (If Railroad Company does not file a federal tax return)		PARENT TAX IDENTIFICATION NUMBER	
	ADDRESS			
	ADDRESS			
	TOWN/CITY		STATE	ZIP CODE
	CONTACT PERSON			
	FIRST NAME		LAST NAME	
	EMAIL ADDRESS		PHONE NUMBER (Enter numbers only)	

STEP 2 CAPITAL COSTS, TRACKAGE AND STOCK INFORMATION	ACCOUNTING PERIOD: AS OF APRIL 1, 2022: <input type="checkbox"/>	OTHER PERIOD ENDING: <input type="checkbox"/>	MMDYYYYY
	1. Total original cost of railroad land, buildings, track and ROWs EVERYWHERE (inside and outside of NH):		
	2. Total original cost of railroad land, buildings, track and ROWs in NEW HAMPSHIRE ONLY:		
	3. Total miles of trackage EVERYWHERE (round to nearest 1/10th mile):		
	4. Total miles of trackage in NEW HAMPSHIRE ONLY (round to nearest 1/10th mile):		

STEP 3 TRACK DETAIL	PROVIDE THE FOLLOWING DETAIL FOR EACH NEW HAMPSHIRE TOWN WHERE ASSETS ARE LOCATED:					
	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
	ACWORTH			ATKINSON		
	ALBANY			AUBURN		
	ALEXANDRIA			BARNSTEAD		
	ALLENSTOWN			BARRINGTON		
	ALSTEAD			BARTLETT		
	ALTON			BATH		
	AMHERST			BEAN'S GRANT		
	ANDOVER			BEAN'S PURCHASE		
	ANTRIM			BEDFORD		
	ASHLAND			BELMONT		
	ATKINSON-GILMANTON			BENNINGTON		



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STEP 3	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
CONTINUED	BENTON			DORCHESTER		
	BERLIN			DOVER		
	BETHLEHEM			DUBLIN		
	BOSCAWEN			DUMMER		
	BOW			DUNBARTON		
	BRADFORD			DURHAM		
	BRENTWOOD			EAST KINGSTON		
	BRIDGEWATER			EASTON		
	BRISTOL			EATON		
	BROOKFIELD			EFFINGHAM		
	BROOKLINE			ELLSWORTH		
	CAMBRIDGE			ENFIELD		
	CAMPTON			EPPING		
	CANAAN			EPSOM		
	CANDIA			ERROL		
	CANTERBURY			ERVING'S GRANT		
	CARROLL			EXETER		
	CENTER HARBOR			FARMINGTON		
	CHANDLER'S PURCH			FITZWILLIAM		
	CHARLESTOWN			FRANCESTOWN		
	CHATHAM			FRANCONIA		
	CHESTER			FRANKLIN		
	CHESTERFIELD			FREEDOM		
	CHICHESTER			FREMONT		
	CLAREMONT			GILFORD		
	CLARKSVILLE			GILMANTON		
	COLEBROOK			GILSUM		
	COLUMBIA			GOFFSTOWN		
	CONCORD			GORHAM		
	CONWAY			GOSHEN		
	CORNISH			GRAFTON		
	CRAWFORD'S PURCH			GRANTHAM		
	CROYDON			GREENFIELD		
	CUTT'S GRANT			GREENLAND		
	DALTON			GREENVILLE		
	DANBURY			GREEN'S GRANT		
	DANVILLE			GROTON		
	DEERFIELD			HADLEY'S PURCHASE		
	DEERING			HALE'S LOCATION		
	DERRY			HAMPSTEAD		
DIX GRANT			HAMPTON			
DIXVILLE			HAMPTON FALLS			



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STEP 3	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK
CONTINUED	HANCOCK			MANCHESTER		
	HANOVER			MARLBOROUGH		
	HARRISVILLE			MARLOW		
	HART'S LOCATION			MARTIN'S LOCATION		
	HAVERHILL			MASON		
	HEBRON			MEREDITH		
	HENNIKER			MERRIMACK		
	HILL			MIDDLETON		
	HILLSBOROUGH			MILAN		
	HINSDALE			MILFORD		
	HOLDERNESS			MILLSFIELD		
	HOLLIS			MILTON		
	HOOKSETT			MONROE		
	HOPKINTON			MONT VERNON		
	HUDSON			MOULTONBOROUGH		
	JACKSON			NASHUA		
	JAFFREY			NELSON		
	JEFFERSON			NEW BOSTON		
	KEENE			NEW CASTLE		
	KENSINGTON			NEW DURHAM		
	KILKENNY			NEW HAMPTON		
	KINGSTON			NEW IPSWICH		
	LACONIA			NEW LONDON		
	LANCASTER			NEWBURY		
	LANDAFF			NEWFIELDS		
	LANGDON			NEWINGTON		
	LEBANON			NEWMARKET		
	LEE			NEWPORT		
	LEMPSTER			NEWTON		
	LINCOLN			NORTH HAMPTON		
	LISBON			NORTHFIELD		
	LITCHFIELD			NORTHUMBERLAND		
	LITTLETON			NORTHWOOD		
	LIVERMORE			NOTTINGHAM		
	LONDONDERRY			ODELL		
	LOUDON			ORANGE		
	LOW & BURBANK GR			ORFORD		
	LYMAN			OSSIPEE		
	LYME			PELHAM		
	LYNDEBOROUGH			PEMBROKE		
	MADBURY			PETERBOROUGH		
	MADISON			PIERMONT		



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STEP 3	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	TOWN	TOTAL ORIGINAL COST OF RAILROAD	TOTAL MILES OF TRACK	
CONTINUED	PINKHAM'S GRANT			STRATHAM			
	PITTSBURG			SUCCESS			
	PITTSFIELD			SUGAR HILL			
	PLAINFIELD			SULLIVAN			
	PLAISTOW			SUNAPEE			
	PLYMOUTH			SURRY			
	PORTSMOUTH			SUTTON			
	RANDOLPH			SWANZEY			
	RAYMOND			TAMWORTH			
	RICHMOND			TEMPLE			
	RINDGE			THOM & MES PURCH			
	ROCHESTER			THORNTON			
	ROLLINSFORD			TILTON			
	ROXBURY			TROY			
	RUMNEY			TUFTONBORO			
	RYE			UNITY			
	SALEM			WAKEFIELD			
	SALISBURY			WALPOLE			
	SANBORNTON			WARNER			
	SANDOWN			WARREN			
	SANDWICH			WASHINGTON			
	SARGENT'S PURCH			WATERVILLE VALLEY			
	SEABROOK			WEARE			
	SECOND COLLEGE GR			WEBSTER			
	SHARON			WENTWORTH			
	SHELBURNE			WENTWORTH LOC			
	SOMERSWORTH			WESTMORELAND			
	SOUTH HAMPTON			WHITEFIELD			
	SPRINGFIELD			WILMOT			
	STARK			WILTON			
	STEWARTSTOWN			WINDHAM			
	STODDARD			WINDSOR			
	STRAFFORD			WOLFEBORO			
	STRATFORD			WOODSTOCK			
	TOTALS FOR ALL TOWNS						
	STEP 4	CERTIFICATION: I hereby certify under the penalties of perjury that the information provided in this report, and as attachments, is correct and accurate to the best of my knowledge and belief, and that I am authorized to submit this report on behalf of the railroad property owner and/or operator named herein.					
	AUTHORIZED SIGNATURE	_____ SIGNATURE (in ink)			_____ Date		
		_____ PRINT SIGNATORY NAME & TITLE					



RAILROAD DIRECTORS' RETURN

WHO SHOULD FILE:

RSA 82:32. "The directors of each railroad corporation shall, on July 1 in the year 1942 and in every fifth year thereafter, make a return, under oath, to the commissioner of revenue administration showing the share of the capital of the corporation expended in each town for buildings and right-of-way." This is further clarified in REV 1502.04 as "the directors of every railroad company shall provide to the department a Form PA-23, Railroad Directors' Return, on or before July 1, 2022 and every fifth year thereafter reporting the share of the capital expended in New Hampshire municipalities for buildings and rights-of-way."

FILING DATE:

The completed form is due on or before July 1, 2022.

WHERE TO FILE?

Mail to NHDRA, Municipal and Property Division, Attn; Utility Appraiser, PO Box 487, Concord, NH 03302-0487.

NEED HELP?

Call the Municipal and Property Division at (603) 230-5950 M-F, 8:00 am - 4:30 pm. or email utilities@dfr.nh.gov. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, name of the contact person, and a daytime telephone number.

FORMS

To obtain forms, please call the Forms Line at (603) 230-5001, or visit the Department's website at www.revenue.nh.gov/forms/.

ADA COMPLIANCE

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire 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.

STEP 1: OWNERSHIP & CONTACT INFORMATION

NAME OF RAILROAD COMPANY (TRADE NAME): This is the common or legal trade name of the railroad property.

NAME OF OWNER: The name of the legal ownership of the railroad company, if different than name of the Railroad Company or trade name.

NAME OF PARENT COMPANY: In instances where the railroad is a subset of a larger parent company that files consolidated tax returns that include the railroad, provide the name of the parent company.

TAXPAYER IDENTIFICATION NUMBER: Provide either the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) that applies. A valid identification number is REQUIRED. This number must match the number used when filing New Hampshire tax returns for this entity.

CONTACT PERSON: Provide the name, phone number and email address of the contact person associated with completing and filing this form.

STEP 2: COST, TRACKAGE AND STOCK INFORMATION

Accounting Period: Indicate whether the information provided reflects accounting information as of April 1, 2022 or some other period, e.g. December 31st of the prior year.

Line 1: Enter the total current original book cost of the railroad EVERYWHERE, including land, rights-of-way, buildings, roads and tracks. This includes all of these assets located both inside and outside of New Hampshire. This represents the accounting basis of the railroad assets prior to any depreciation or amortization, and excludes non-railroad assets. Round to the nearest dollar.

Line 2: Enter the total current original book cost of the railroad located in NEW HAMPSHIRE ONLY, including land, rights-of-way, buildings, roads and tracks. Round to the nearest dollar.

Line 3: Enter the total miles of trackage EVERYWHERE. This includes all trackage both inside and outside of New Hampshire. Round to the nearest 1/10th mile.

Line 4: Enter the total miles of trackage in NEW HAMPSHIRE ONLY. Round to the nearest 1/10th mile.

STEP 3: TRACK DETAIL

For each municipality in New Hampshire where the railroad company has assets or rights-of-way, enter the total current original cost basis of those assets and the total miles of trackage in that municipality. Round costs to the nearest dollar and trackage to the nearest 1/10th mile.

On page four of this form in the last line of Step 3, enter the total original cost and track mileage for all municipalities combined. The two totals in this line should match the amounts shown in Step 2, Lines 2 and 4 for New Hampshire.

STEP 4: CERTIFICATION and AUTHORIZED SIGNATURE

SIGNATURE AND TITLE: An authorized individual is required to sign the completed PA-23 form in ink. Indicate the date signed and the title of the person signing. If you are not an authorized employee of the company, you must also submit a properly completed and signed power of attorney, indicating your authority to sign this document. An acceptable power of attorney (Form DP-2848) is available at www.revenue.nh.gov/forms. If filing electronically (see Administrative Rule Rev. 2904.5), the electronic signature shall have the same legal effect as a signature in blue or black ink on a paper form.