

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department for 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 (ie., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.)

Questions specific to this Technical Information Release should be directed to the New Hampshire Department of Revenue Administration, Collection Division, 45 Chenell Drive, Concord, NH 03301 or (603) 271-3701.

Meals & Rooms Tax Returns Filing By Telefile

Effective July 1, 1998, RSA 78-A:8 was amended to allow any meals & rooms tax operator to choose not to file and pay electronically. Any operator that chooses not to file electronically shall forfeit the 3% commission allowed to be retained under RSA 78-A:7,III. However, this forfeiture shall be waived for any business with gross receipts under \$25,000 in the prior calendar year.

An operator currently filing by telefile may choose to file using a paper return. Written notification should be sent to the ***Department of Revenue Administration, Collection Division, PO Box 454, Concord, NH 03302-0454***. This will allow the department to update its computer records.

A new operator may choose not to file electronically by crossing out the two line debit authorization and initialing at the end of line 2, on form CD-3, Registration & Application for a Meals & Rooms Tax Operator's License.

The form DP-14, Meals & Rooms Tax Return, shall be used by any operator who has chosen not to file electronically. Forms may be obtained by:

making photocopies of the form in the meals & rooms tax booklet, writing to the Document Processing Division, or calling the department's forms line 603-271-2192.