

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, Property Appraisal, 45 Chenell Drive, Concord, NH 03301 or (603) 271-2687.

Real Estate Transfer Questionnaire Redesign

The Real Estate Transfer Questionnaire, Form PA-34, required by RSA 78-B:10(a) has been redesigned. This redesign was made in an effort to reduce the complexity of the form and increase filing compliance.

There was neither a change in statute nor a change in administrative rules regarding the information that is required on this form.

However, RSA 78-B:10 (a) **[Note: Since the release of this TIR, this RSA has been repealed and replaced with RSA 74:18]** has been amended to require the Real Estate Transfer Questionnaire be filed with the municipality in which the property is located by the purchaser as well as the Department of Revenue Administration. The **ORIGINAL** must be sent to the Department of Revenue Administration.

The use of this form will go into effect for all transfers that occur starting October 1, 1998. Do not use the existing PA-34. Enclosed please find a small supply of these forms. More forms are available upon request by contacting the Department of Revenue Administration, Property Appraisal Division.

A copy of this form is available on diskette as several **"WORD "** templates. Machine recognition will be a critical part of the data entry process. Therefore, **DO NOT** try to create your own form. Rather than making photocopies of the form, please request a larger supply or print your own supply from a template. Please send your request, a 3.5" diskette and a self-addressed stamped envelope to the Department of Revenue Administration, P.O. Box 1313, Concord, N.H., 03302-1313. There is no cost attributed to this.