

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

**TECHNICAL INFORMATION RELEASE
TIR 2009-002 Date March 24, 2009**

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 Taxpayer Services at (603) 271-2191.

Requests for Tax Statements of Good Standing

The NH Department of Revenue receives many requests for expedited Tax Statements of Good Standing throughout the year. By providing the following information, the Department hopes to reduce the level of frustration felt by business applicants required to obtain certification for their lending institution or others.

NH law allows the Department up to 30 days to process a completed Form AU-22, Certification Request Form for a Tax Statement of Good Standing. The actual length of time to process depends on how current is a taxpayer's account. If all of the taxpayer's returns, payments or any other statutory obligations are on file and in complete order, the process is quick. However, should the Department need additional documentation to bring the account up-to-date and/or payments are due, they must be received, recorded, processed, data-entered and posted to the taxpayer's account before the Tax Statement of Good Standing letter is approved. Once the Tax Statement of Good Standing letter is issued, it must then be submitted to the NH Secretary of State Corporate Division for final certification. The Corporate Division can be reached at (603) 271-3246 for more information on the certification process.

Taxpayers or their representatives who wish to expedite their Tax Statement of Good Standing application process are suggested to adequately prepare their request by considering the following:

- To save mailing time, completed requests may be delivered to the Department with the \$30 administrative fee where a Department representative will review the application for accuracy and completeness, as well as conduct a cursory review to identify outstanding liabilities due the Department.
- Tax preparer applicants should be sure to include a Form 2848, Power of Attorney, with their request that is signed by the business owner. This allows the Department to immediately communicate with the representative regarding any outstanding payments or returns due.
- Outstanding or incomplete returns or taxes due delay response time. Therefore, it is suggested that the taxpayer call in advance to our Central Taxpayer Services line at (603) 271-2191 with the name of their business and identification number to ascertain whether any returns or payments are due so that they can bring the account up-to-date prior to making a request.
- Response time is also reduced when an applicant makes any outstanding payments of taxes due utilizing the Department's e-file debit payment on-line at www.nh.gov/revenue.
- Common errors or omissions on the Form AU-22 application include, but are not limited to: Failure to include the \$30 administrative fee, failure to clearly identify the type of statement requested (dissolution, withdrawal, and cancellations are a separate process taking up to 60 days), failure to include copies of the first 4 pages of the federal schedules when not required to file NH taxes, and/or entering inaccurate or multiple identification numbers.

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 to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 271-2318.