

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

**TECHNICAL INFORMATION RELEASE  
TIR 2009-005    Date: May 14, 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 Customer Service at (603) 271-2191.

**Meals & Rentals Tax Operator's License Renewal**

All Meals & Rooms (Rentals) Tax Operator's licenses issued by the NH Department of Revenue Administration prior to June 1, 2009 will expire on June 30, 2009. The Meals & Rooms (Rentals) ("M&R") Tax law, RSA 78-A, requires each operator to submit an Application for the Meals & Rentals Tax Operators License & Renewal (Form CD-3) and licensing fee before the expiration date of June 30, 2009.

Operators are reminded it is unlawful to operate without a current license and are encouraged to submit their license renewal application 30 days prior to the expiration date to allow adequate time to process applications and issue licenses.

All applications must contain the following:

1. A licensing fee of \$5.00 per license location made payable to the State of New Hampshire (Fee is waived for Operators who obtained a new license *after* January 1, 2009);
2. Form CD-3 pages 1-3, with appropriate attachments;
3. Form CD-3 must be signed in ink by *All* owners, partners, LLC members, managers and corporate officers.

A change of ownership, tax identification number or location will require the operator to obtain a new license. Incomplete applications will delay the processing of the license request.

Form CD-3 may be obtained on the web at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling the Department's forms line 603-271-2192.

The Department will be hosting monthly workshops to provide assistance to operators. Please see Press Release dated May 14, 2009 published on-line or call (603) 271-2191 for more information.

*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) 271-2191.*