

## COLLECTION OF TAXES

Failure to pay any taxes, penalties or interest when due or assessed, or to comply with the tax laws may result in the following actions:

- The Department issuing a demand for payment.
- Liens may be placed upon your real estate, personal property, and property interests including bank accounts, accounts receivable, security interests, and similar items. Also, the lien property may be subjected to tax sale.
- Distraint, i.e., notice of seizure of property, may be issued and the seized property sold with the proceeds applied to the balance owed.
- If you have a license from the Department, proceedings may be started to revoke or suspend your license.
- You may be required to post a bond to guarantee payment of taxes collected from others.
- Further court action may be brought against you by the Attorney General.

You may request an installment payment agreement not to exceed six months for any taxes, penalties or interest that you owe. Such agreements are at the discretion of the Department and must be secured by lien upon your property adequate to secure the debt. If your financial circumstances change or if you have not satisfied the terms of the agreement, the agreement may be modified or terminated by the Department upon 30 days notice.

## TAXPAYER REMEDIES

If you have solicited written advice from the Department and have relied upon that advice, and that advice proved to be erroneous, you have a right to an abatement of any penalties assessed against you. To be entitled to such abatement, you must have included complete and accurate information in your written request for advice.

The Department has a duty to advise you of your rights as set forth in this pamphlet. If the Department fails to advise you of your rights, the statute of limitations on assessment or the time for appeal of assessment or for denial of refund is suspended until the Department complies with its duty.

**NOTE: Failure of the Department of Revenue Administration or its employees to comply with a provision of the Taxpayers' Bill of Rights does not excuse a taxpayer from payment of taxes that are owed.**

**ADMINISTRATION, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2318 Fax (603) 271-6121**

**AUDIT DIVISION, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-3400 Fax (603) 271-6146**

**CENTRAL TAXPAYER SERVICE, 109 Pleasant St, Concord, NH 03301 (603) 271-2191 Fax (603) 271-0489**

**COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03302-0454 (603) 271-3701 Fax (603) 271-1756**

**DISCOVERY BUREAU, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-8454**

**DOCUMENT PROCESSING DIVISION, 109 Pleasant St, PO Box 637, Concord, NH 03302-0637 (603) 271-2191**

**HEARINGS BUREAU, 109 Pleasant St, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304**

**MUNICIPAL SERVICES DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-3397 Fax (603) 271-1161**

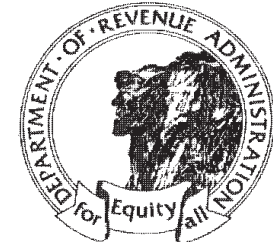
**PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271- 1161**

**TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191**

Visit our website at [www.nh.gov/revenue](http://www.nh.gov/revenue)

Individuals who need auxiliary aids for effective communication 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 TTY/TDD Relay Services (800) 735-2964.

## State of New Hampshire Department of Revenue Administration **Taxpayers' Bill of Rights** (603) 271-2191



### Kevin A. Clougherty, Commissioner

The Department of Revenue Administration wants to ensure that its employees treat all taxpayers fairly, professionally, promptly and courteously. We also want to protect your rights, privacy and property during the assessment and collection of taxes. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

### CONFIDENTIALITY OF TAXPAYER INFORMATION

All tax or financial information you provide to the Department, either on returns or through Department investigation, is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states, in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.

The disclosure of a taxpayer's Social Security Number (SSN) or Federal Employer Identification Number (FEIN) is mandatory under Department of Revenue Administration Rule 203.01 and authorized under RSA 21-J:27-a and Rev 2903.02. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. §405(c)(2)(C)(i).

It is mandatory to furnish Social Security Numbers or Federal Employer Identification Numbers when required by Department Rule 203.01 when an appeal is filed. The failure to provide Social Security Numbers or Federal Employer Identification Numbers may result in a rejection of an appeal and the loss of the taxpayer's rights of appeal pursuant to RSA 21-J:28-b.

### RIGHT TO REPRESENTATION AND RECORDING OF MEETINGS

You may represent yourself or, by power of attorney, you may authorize someone to represent you in any meeting with the Department. If someone represents you, you have the right not to be present at any meeting, unless the Department subpoenas you to appear personally. You have the right to consult an attorney, a certified public accountant or other individual during any meeting.

You have the right to make an audio recording of any meeting with the Department using your equipment. If the Department is recording your meeting, you may obtain a copy of the recording by reimbursing the Department for the costs of making the copy.

### CLAIMS FOR REFUND OF TAXES

If you believe that you have overpaid your taxes and have not been subject to the assessment of taxes by the Department, you may request a refund by filing an amended return or written request for refund. Your claim must include an explanation of the specific grounds for your request. Also, a claim for refund must be filed by the later of 3 years from the original due date of the tax or 2 years from the date you paid the tax. The 2 years from the date paid does not apply when the payment is for a notice of assessment or demand for payment by the Department.

If the Department denies your claim, you may file a written appeal with the Department within 60 days after notice of denial. The procedure for appeal is explained under "**APPEAL RIGHTS**".

**Any claim for refund or credit of tax filed, based on the allegation that the tax is unconstitutional, shall be filed within 120 days of the due date of the tax.**

### ADMINISTRATIVE RULES

The N.H. Code of Admin. Rules are available from our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or you may make copies for a fee by visiting any state Depository Library.

### PAYMENT PROCESSING

Payments, made in an amount less than the total amount due, will be applied first against fees and penalties, second against interest, and third against tax due. Interest will continue to accrue on any outstanding unpaid tax liability.

### APPEAL RIGHTS

If your claim for refund of tax, penalties or interest is denied or you do not agree with the assessment of additional tax, penalties or interest, you have the right to an appeal. **You must file your appeal with the Department Hearings Bureau within 60 days after the notice of the assessment or denial of a claim for a refund of taxes, penalties or interest assessed.** Your appeal must be in writing and signed by you or a person you have authorized by power of attorney to sign for you. It must contain the following information:

- (a) your name or business, if applicable, address, social security number or federal identification number, or department license number;
- (b) name and address of your representative, if any;
- (c) a concise statement of the facts and issues involved, and the tax year;
- (d) the action that you wish the Department to take;
- (e) the identification of any statutes, rules, orders, cases, or other authority that entitles you to have the Department act as requested; and
- (f) a copy of the notice of assessment or denial you received.

You may file your appeal by delivering it to the Department Hearings Bureau during normal business hours (8:00 am to 4:30 pm) or by mailing it to the following address:

NH DEPT. OF REVENUE ADMINISTRATION  
HEARINGS BUREAU  
109 PLEASANT ST, PO BOX 1467  
CONCORD, NEW HAMPSHIRE 03302-1467

An appeal sent by mail will be considered timely filed if placed in the United States mail and legibly postmarked on or before the expiration of the applicable 60 day period.

You have the right to pay the outstanding liability at any point after a notice of assessment is issued to prevent further interest from accruing. However, payment of the liability is not required to pursue an appeal.

Once the hearings adjudicative process is completed, if you do not agree with the final decision of the Hearing Officer, you have the right to appeal, within 30 days of the notice of the decision, by petitioning the Board of Tax and Land Appeals or the Superior Court in the county in which you reside or have a place of business. Appeals involving inheritance taxes are filed with the Probate Court in the county where the decedent resided.

The Board or Court may require you to post a bond sufficient to pay the amount of taxes found to be due or to become due during the pendency of an appeal. The Board or Court may award reasonable costs and attorneys' fees against you or the Department if the prevailing party demonstrates that the action of the other party was substantially unjustified.

### AUDITS OF RETURNS OR DOCUMENTS AND ASSESSMENTS

The Department audits only a portion of the returns or documents filed each year. If your return is selected for audit, it does not mean that you have done something wrong. Many audits close without change. In other cases the examination may show that you have overpaid your tax. If you are due a refund, one will be sent to you without further request. However, if you have any outstanding tax liability, the Department will apply the refund to such liability. There are several ways an audit may be handled. For example, the examination of your records may be by correspondence, or by review at the Department's office. In other instances your records may be audited at your residence, place of business, or your representative's place of business.

If the Department finds that additional tax, penalties or interest are due after the audit, an assessment in the form of a notice of assessment may be issued. You have the right to an explanation of the reasons for any change to your tax liability or the reasons for any penalties assessed.