

**APPEALS**

|  |  |                                  |                                   |  |
|--|--|----------------------------------|-----------------------------------|--|
| <b>STEP A<br/>Print<br/>or Type<br/>NAME<br/>ADDRESS<br/>&amp; ID<br/>NUMBERS</b>  | LAST NAME  | FIRST NAME & INITIAL             | SOCIAL SECURITY NUMBER            |  |
|  | SPOUSES LAST NAME  | FIRST NAME & INITIAL             | SOCIAL SECURITY NUMBER            |  |
|  | BUSINESS NAME  | FEDERAL IDENTIFICATION NUMBER    |                                   |  |
|  | NUMBER & STREET ADDRESS  | DEPARTMENT IDENTIFICATION NUMBER |                                   |  |
|  | ADDRESS (continued)  | LICENSE NUMBER                   |                                   |  |
|  | CITY/TOWN, STATE & ZIP CODE  | TELEPHONE NUMBER                 |                                   |  |
|  | REPRESENTATIVE'S NAME  |                                  |                                   |  |
|  | REPRESENTATIVE'S NUMBER & STREET ADDRESS   |                                  | REPRESENTATIVE'S TELEPHONE NUMBER |  |
| REPRESENTATIVE'S CITY/TOWN, STATE & ZIP CODE   |  |                                  |                                   |  |
| <b>STEP B<br/>TAX YEAR<br/>AND TAX<br/>TYPE</b>  | TAX YEAR(S) _____ OR TAXABLE PERIOD BEGINNING _____ AND ENDING _____<br><div style="display: flex; justify-content: space-around; font-size: small;"> <span>Mo Day Year</span> <span>Mo Day Year</span> </div>   |                                  |                                   |  |
|  | TAX TYPE (CHECK BOX OR BOXES THAT APPLY)   |                                  |                                   |  |
| <input type="checkbox"/> BUSINESS TAX (BUSINESS PROFITS TAX OR BUSINESS ENTERPRISE TAX) <input type="checkbox"/> MEALS & RENTALS TAX |  |                                  |                                   |  |
| <input type="checkbox"/> INTEREST & DIVIDENDS TAX <input type="checkbox"/> OTHER _____   |  |                                  |                                   |  |
| <b>STEP C<br/>FACTS &amp;<br/>ISSUES</b>   | REASON FOR APPEAL. SPECIFY THE CAUSE FOR APPEAL. Include all facts and applicable law. Attach additional sheet if necessary.   |                                  |                                   |  |
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| <b>STEP D<br/>ACTION<br/>REQUESTED</b>   | <input type="checkbox"/> REDETERMINE A TAX ASSESSMENT/BILL <input type="checkbox"/> RECONSIDER A DENIAL OF A REQUEST FOR REFUND  |                                  |                                   |  |
|  | <input type="checkbox"/> DISPUTE PENALTIES <input type="checkbox"/> DISPUTE INTEREST   |                                  |                                   |  |
|  | <input type="checkbox"/> OTHER _____   |                                  |                                   |  |
| <b>STEP F<br/>REQUIRED<br/>DOCU-<br/>MENTS</b>   | <b>Enclose a copy of the Notice of Assessment or Letter of Denial.</b> Appeal must be filed within 60 days after the issuance of the Notice of Assessment or Denial. If a representative is being used, a Power of Attorney (POA) Form DP-2848, must be filed with the Department of Revenue Administration. |                                  |                                   |  |

Check this box if you have filed a Power of Attorney (POA), Form DP-2848 with the Department of Revenue Administration.

**X**

|                                      |      |
|--------------------------------------|------|
| SIGNATURE OF TAXPAYER (IN INK)       | DATE |
| SPOUSE'S SIGNATURE (IN INK)          | DATE |
| SIGNATURE OF REPRESENTATIVE (IN INK) | DATE |

MAIL TO: **NH DRA  
HEARINGS BUREAU  
109 PLEASANT STREET  
PO BOX 1467  
CONCORD, NH 03302-1467**



## APPEALS INSTRUCTIONS

Complete your request by typing or legibly printing in the spaces provided.

File this appeal document with the NH Department of Revenue Administration, Hearings Bureau (see address below).

Step A: Unless otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to:

- a) the party's listed address and telephone number; or
- b) the representative's address and telephone number.

Step B: Enter the tax year(s) or tax period(s) that is the subject of your appeal. Check the appropriate box(es) to indicate what tax(es) you are appealing.

Step C: The taxpayer has the burden to prove the Department of Revenue Administration erred in its decision. State with specificity all of the reasons you intend to rely on in presenting your appeal. Attach additional sheets if necessary.

Step D: Describe the action that you are requesting the Hearing Officer to make.

Step E: Enclose a copy of the Notice of Assessment (Tax Bill) or letter denying your refund, whichever is applicable. Form DP-2848, Power of Attorney (POA) must be filed with the Department if a representative is being designated.

Keep a copy of this document for your records.

### FILING INSTRUCTIONS

File your appeal with:  
NH DRA  
Hearings Bureau  
109 Pleasant Street  
PO Box 1467  
Concord, NH 03302-1467

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

**NOTE: The date of filing is the date this form is either postmarked by the Post Office, receipted by a delivery service or delivered in hand to the Hearings Bureau.**

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 (tax) 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.

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 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.