

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
GAMBLING WINNINGS TAX RETURN

411

For the CALENDAR year **2010** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

Taxation of Gambling Winnings became effective on 7/1/2009. This return shall reflect all winnings constructively received during the taxable period between January 1 through December 31. The due date for the calendar year is on or before **April 15** following the expiration of the tax year.

STEP 1 Print or Type	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER	
	NAME OF TRUST		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	NUMBER & STREET ADDRESS		INDIVIDUAL TAX IDENTIFICATION NUMBER	
	ADDRESS (continued)			
	CITY/TOWN, STATE & ZIP CODE+4 OR PROVINCE, COUNTRY & FOREIGN POSTAL CODE			
<input type="checkbox"/> Check box if there has been a name change since last filing.				
STEP 2 Return Type	<input type="checkbox"/> ① INDIVIDUAL <input type="checkbox"/> ④ TRUST OR FIDUCIARY <input type="checkbox"/> AMENDED RETURN			
STEP 3 Figure Your Balance Due or Overpayment	1(a) Any and all gambling winnings derived by NH resident	1 (a)		
	1(b) Any and all gambling winnings of non-residents derived from NH entities	1 (b)		
	1 Total Taxable Winnings [Line 1(a) plus Line 1(b)]		1	
	2 Non-taxable winnings (RSA 77:41) (Attach schedule)	2		
	3 Tax Liability [Line 1 multiplied by 0.10 (10%)]		3	
	4(a) NH State tax withheld (Form W-2G box 14; Form 1042-S box 23)	4(a)		
	4(b) Tax paid with Application for Extension	4(b)		
	4(c) Tax paid with original return (Amended returns only)	4(c)		
	4 Total tax paid [Lines 4(a) through 4(c)]		4	
	5 Net Tax Due (Line 3 minus Line 4)		5	
6 Additions to Tax				
6(a) Interest	6(a)			
6(b) Failure to pay	6(b)			
6(c) Failure to file	6(c)	6		
7 BALANCE DUE: (Line 5 plus Line 6) Make check payable to STATE OF NEW HAMPSHIRE . Enclose but do not staple or tape your payment with this return.	PAY THIS AMOUNT →		7	
8 Overpayment (Line 3 plus Line 6 minus Line 4)	DO NOT PAY →		8	
STEP 4	THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES, INCLUDING STATE COPY OF FORM W-2G OR 1042-S WHERE APPLICABLE.			

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

Under penalties of perjury, I declare that I have examined this return and to the best of my belief the information herein is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

X

Signature (in ink) _____ Date _____ Preparer's Tax Identification Number _____ Preparer's Telephone Number _____

Print Signatory Name _____ Signature (in ink) of Paid Preparer _____ Date _____

Taxpayer's Telephone Number _____ Printed Name of Preparer _____

Preparer's Address _____

City/Town, State & Zip Code _____

MAIL NH DRA
TO: PO BOX 2035
CONCORD NH 03302-2035



GAMBLING WINNINGS TAX RETURN

GENERAL INSTRUCTIONS

WHO MUST FILE:

New Hampshire residents must report gambling winnings derived from anywhere.

Non-residents of New Hampshire must report gambling winnings derived from New Hampshire entities.

"New Hampshire entities" means establishments which engage in any gaming regulated by the NH Racing and Charitable Gaming Commission and the sale of lottery tickets as permitted by the NH Lottery Commission.

WHEN TO FILE:

The Gambling Winnings Tax Return must be postmarked on or before April 15th following the expiration of the calendar year, unless the 15th is a weekend or a recognized State holiday in which case the return will be due on the next business day.

WHERE TO FILE:

NH DRA
PO Box 2035
Concord NH 03302-2035

NEED HELP?

Call Central Taxpayer Services at (603) 271-2191, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number, social security number or individual tax identification number, the name of a contact person and a daytime telephone number.

STEP 1:

In the space provided print the taxpayer's name, address and Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Individual Tax Identification Number (ITIN). Check the box if there has been a name change since the last filing.

STEP 2:

Check the appropriate box to indicate if this return is being filed for an Individual or a Trust/Fiduciary.

Check the AMENDED RETURN box if this is a second (or additional) return filed for any ONE taxable period.

To report IRS adjustments you must submit an Amended return with a copy of the revised or amended Form W-2G or 1042-S.

STEP 3:

Line 1(a) – NH residents must enter the amount of any and all Gambling Winnings paid out during the taxable period, regardless of jurisdiction, including those reported in Box 1 of Federal Form W-2G. If you received multiple W-2Gs, enter the total from all forms. Attach the State copy of all Form W-2Gs issued for the calendar year based on the date won (box 4) as applicable.

Line 1(b) – Non-NH residents must enter the amount of any and all Gambling Winnings paid out during the taxable period as derived from a New Hampshire entities identified in the "Payer's" box of Federal Form W-2G or in box 25 of Federal Form 1042-S. Enter the amount reported in Box 1 of Federal Form W-2G as applicable, or the amount reported in Box 2 of Federal Form 1042-S if Box 1 contains income code 28 as applicable. If you received multiple W-2Gs or multiple 1042-Ss, enter the total from all forms. Attach the State copy of all Form W-2Gs or Form 1042-S issued for the calendar year.

Line 1 – Enter the Total Taxable Gambling Winnings [Line 1(a) plus 1(b)].

Line 2 – Enter non-taxable gambling winnings you received during the taxable period. Attach a schedule to detail source and amount(s) of winnings.

RSA 77:41 Non-taxable gambling winnings paid out includes winnings exempt pursuant to RSA 77:41, which includes income received and used by a NH educational, religious, charitable or temperance organization, incorporated or organized in NH.

Line 3 – Compute your tax liability by multiplying Line 1 by 0.10 (10%).

Line 4(a) – Enter the amount of NH state tax withheld (Form W-2G box 14 or Form 1042-S box 23).

4(b) – Enter the amount paid with application for extension, Form DP-300 EXT

4(c) – When filing an amended return, enter the amount of payment remitted with the original DP-300 Gambling Winnings Tax Return.

Line 4 – Enter the total of lines 4(a) through 4(c).

Line 5 – Enter the amount of Line 3 minus line 4. Show a negative amount with parenthesis, e.g., (\$50).

Line 6 (a) INTEREST – Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Number of days x daily rate decimal equivalent x Tax due (line 5) = Interest Due. Enter result on Line 6(a).

NOTE: The interest rate is computed each year under the provisions of RSA 21-J:28, II. Applicable rate is as follows:

PERIOD	RATE	DECIMAL EQUIVALENT
1/1/2011 - 12/31/2011	6%	.000164

6(b) – Failure to pay: For purposes of the application of RSA 21-J:33 to this subdivision, a penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

6(c) – Failure to file: For purposes of the application of RSA 21-J:31 to this subdivision, if a return is not filed when due and the failure to file a return when due is not a violation of any provision of RSA 21-J:39 (Criminal Penalties), then neither the \$10 nor the \$50 alternate penalties of RSA 21-J:31 shall apply to the return.

Line 6 – Enter the total of lines 6(a) through lines 6(c).

Line 7 Enter the amount of line 5 plus line 6. This is the balance due. If Line 7 is less than zero, enter on Line 8.

Make check or money order payable to: **STATE OF NEW HAMPSHIRE**. If less than \$1.00, do not pay, but still file the return(s). Enclose, but do not staple or tape your payment with the Form DP-300 and attachments. To ensure the check is credited to the proper account, put your SSN, FEIN or ITIN on the check.

Line 8 – If the total tax (Line 3) plus interest and penalties (Line 6) is less than the payments (Line 4) then you have overpaid. Enter the amount overpaid. This amount will be refunded.

STEP 4: SIGNATURES & POA

The Form DP-300 must be dated and signed in ink by the taxpayer or authorized agent. This return must be accompanied by complete and legible copies of the appropriate federal forms and schedules.

If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink. The preparer must also enter their federal employer identification number, social security number, or federal preparer tax identification number (PTIN) and their complete address. By checking the POA box, the taxpayer authorizes the staff of the DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848 for discussion of any other tax period or matter.