

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
REPORT OF CHANGE (ROC) GENERAL INSTRUCTIONS

## IRS ADJUSTMENT ONLY

## REPORT OF CHANGE GENERAL INSTRUCTIONS FOR ALL YEARS

**WHO MUST FILE**

New Hampshire Report of Change form(s) must be filed when the Internal Revenue Service (IRS) has notified you of a change they made to your federal return.

**WHEN TO FILE**

Pursuant to RSA 77:24-b, RSA 77-E:9 and RSA 77-A:10, a Report of Change must be filed with the Department no later than 6 months from receipt of a final determination of adjustments from the IRS.

**WHAT YOU WILL NEED**

To file a report of change you will need to obtain:

- The IRS form reporting the change with all applicable schedules; and
- The appropriate New Hampshire Report of Change form(s) for each taxable period

A complete Report of Change form, with all applicable schedules and returns must be filed. Each Report of Change form must be complete including original signatures in ink. Incomplete Report of Change forms will not be accepted.

**WHERE TO FILE**

Your completed Report of Change form(s) along with the IRS form reporting the change and a copy of any changed federal forms or schedules must be mailed within 6 months to: Department of Revenue Administration, Audit Division, PO Box 457, Concord, NH 03302-0457.

**FILLING OUT THE FORM(S)**

When completing the Report of Change form, you should use the changed numbers as reported to you in the final determination you received from the IRS. For purposes of reporting IRS changes to a husband and wife's separately owned business organizations, a separate Report of Change form is required for the husband and wife.

**CALCULATING INTEREST**

Interest is calculated on the balance of tax due from the original due date of the return to the date paid at the rate listed below.

(Interest due = tax due x number of days x daily rate decimal equivalent).

<u>PERIOD</u>	<u>RATE</u>	<u>DAILY RATE DECIMAL EQUIVALENT</u>
1/1/2011 - 12/31/2011	6%	.000164
1/1/2010 - 12/31/2010	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219
1/1/2005 - 12/31/2005	6%	.000164
1/1/2004 - 12/31/2004	7%	.000191
1/1/2003 - 12/31/2003	8%	.000219
1/1/2002 - 12/31/2002	9%	.000247
1/1/2001 - 12/31/2001	11%	.000301
1/1/1999 - 12/31/2000	10%	.000274
1/1/1998 - 12/31/1998	11%	.000301
Prior to 1/1/1998	15%	.000411

**NEED FORMS?**

Forms may be obtained from our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling our forms line at (603) 271-2192.

**NEED HELP?**

Should you need assistance filling out the forms, call (603) 271-3400.

## REPORT OF CHANGE FORMS FOR ALL TAX PERIODS

**BUSINESS TAX**

To report a change, file a completed Form DP-87-CORP for a Corporation, DP-87-WE for a Combined filer, DP-87-PROP for a Proprietorship, DP-87-FID for a trust or estate, or DP-87-PART for a Partnership and all attachments for each year you are reporting a change.

**INTEREST & DIVIDENDS TAX**

To report a change to your Interest and Dividends Tax return file a separate Form DP-87-ID for each year you are reporting a change.

**BUSINESS ENTERPRISE TAX RATES**

<u>EFFECTIVE DATE</u>	<u>RATE</u>
07/01/93	.25
07/01/99	.50
07/01/01	.75

**BUSINESS PROFITS TAX RATES**

<u>EFFECTIVE DATE</u>	<u>RATE</u>
06/30/88	8%
07/01/93	7.5%
07/01/94	7%
07/01/99	8%
07/01/01	8.5%

For tax years prior to 6/30/88, call the Department at (603) 271-2191 for the tax rates.