

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ELECTRICITY CONSUMPTION TAX RETURN**  
RSA 83-E

FOR DRA USE ONLY

For the Month of        |        | or Year Ending        |         
MONTH YEAR MONTH YEAR

<b>STEP 1</b> Print or Type	NAME OF PROVIDER OR CONSUMER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	SOCIAL SECURITY NUMBER
	STREET ADDRESS (continued)	
	CITY/TOWN, STATE & ZIP CODE+4	

<b>STEP 2</b> Type of Return	Check if applicable: <input type="checkbox"/> ANNUAL RETURN <input type="checkbox"/> FINAL RETURN (BUSINESS TERMINATED ONLY)	Business Sold	Business Discontinued
	<input type="checkbox"/> AMENDED RETURN	MONTH   YEAR	MONTH   YEAR

<b>STEP 3</b> Calculate Your Tax	1 Gross Electrical Consumption (in kilowatt hours) . . . . . 1	
	Note: If a consumer is filing this return, skip to line 3(b)	
	2(a) Kilowatt hours used directly for the distribution of electricity . . . . . 2(a)	
	2(b) Kilowatt hours used by consumer (See instructions) . . . . . 2(b)	
	2 <b>Total kilowatt hours</b> [(Sum of lines 2(a) and 2(b)) . . . . . 2	
	3(a) Provider Net Electrical Consumption in kilowatt hours (line 1 less line 2) . . . . 3(a)	
	3(b) Consumer's Gross Electricity Consumption in kilowatt hours . . . . . 3(b)	
	3 <b>Total taxable consumption</b> [carried over from either 3(a) or 3(b)] . . . . . 3	
4 Amount of Tax (line 3 x \$.00055) . . . . . 4		
5 Deduction for tax on accounts written off as uncollectible . . . . . 5		
6 Balance of Tax after deduction (line 4 adjusted by line 5) . . . . . 6		
7 Payments (a) Tax paid with application for extension . . . . . 7(a)		
and (b) Credits carried over from prior period . . . . . 7(b)		
Credits:		
<b>Total Payments</b> [Line 7(a) plus line 7(b)] . . . . . 7		
8 Balance of Tax Due (Line 6 minus line 7) . . . . . 8		

<b>STEP 4</b> Calculate Your Credit, Interest and Penalties	9 Interest (a) Interest (See instructions) . . . . . 9(a)	
	Penalties: (b) Failure to Pay (See instructions) . . . . . 9(b)	
	(c) Failure to File (See instructions) . . . . . 9(c)	
	<b>Total of Line 9(a) through line 9(c)</b> . . . . . 9	

<b>STEP 5</b> Balance Due or Overpayment	10 <b>Balance Due:</b> (Line 8 plus line 9) Make check payable to: <b>State of New Hampshire</b> . . . . . 10	
	11 <b>Overpayment:</b> (Line 7 less line 6 adjusted by line 9 if applicable)	
	11(a) Credit - apply as credit to next month . . . . . 11(a)	
	11(b) Refund . . . . . 11(b)	

**STEP 6 Signatures** Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the provider - consumer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

SIGNATURE OF PROVIDER OR CONSUMER	SIGNATURE OF PAID PREPARER	DATE
PRINT SIGNATORY NAME & TITLE	DATE	PRINT PREPARER'S NAME AND TAX IDENTIFICATION NUMBER
<div style="border: 1px solid black; padding: 5px; width: fit-content;">                 NH DRA                  MAIL DOCUMENT PROCESSING DIVISION                  TO: PO BOX 637                  CONCORD NH 03302-0637             </div>		PREPARER'S ADDRESS
		CITY/TOWN, STATE & ZIP CODE+4

**ELECTRICITY CONSUMPTION TAX RETURN**

## GENERAL INSTRUCTIONS

**WHO MUST FILE**

**PROVIDERS AND CONSUMERS:** Providers mean all persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this State. The term does not include persons who redistribute electrical energy solely for the use of their tenants and who are consumers pursuant to RSA 83-E:1, II.

**CONSUMER TAXPAYER FILING**

A consumer may apply for permission to pay tax directly to the State. Direct payment shall be at the Commissioner's discretion. A consumer shall file if they generate electricity for their own use other than as a residential customer or for emergency purposes. Rev. 2602.04-05. Consumer includes retail consumers and anyone generating electricity for their own use.

**WHEN TO FILE**

Return is due and must be postmarked on or before the fifteenth day of the second month following the close of the taxable month. Any provider or consumer who has applied for and been granted permission to remit taxes annually shall file a return for each calendar year on or before February 15 of the following calendar year. Any provider or consumer who ceases to engage in distribution, redistribution or transmitting electrical energy for consumption must file a final return not more than one month after discontinuing such activity.

**ANNUAL FILING**

Providers whose average monthly tax collections do not exceed \$100 may apply to the Commissioner to remit taxes annually. Approval of such a request shall be at the discretion of the Commissioner.

**WHERE TO FILE**

Mail to: NH Dept of Revenue Administration  
Document Processing Division  
PO Box 637  
Concord NH 03302-0637

**RETURNS MAY NOT BE FILED BY FAX****EXTENSION TO FILE**

A provider or consumer may request a thirty-one (31) day extension of time for filing a return by submitting Form DP-134 to the Department no later than the due date of the original return, with payment of 100% of the tax determined to be due. Form DP-134 is available on the web at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or by calling the Forms Line at (603) 230-5001. Extensions are subject to approval.

**A copy of the approved extension must accompany the return**

**AMENDED RETURN**

New Hampshire does not have a separate form for amended electricity consumption tax returns. To file an amended return check the AMENDED RETURN box on top of the return and file the corrected information promptly.

**WHOLE DOLLAR REPORTING**

Money items on all Electricity Consumption Tax forms shall be rounded off to the nearest whole dollar.

**NEED HELP?**

Call the New Hampshire Department of Revenue Administration, Central Tax Services, at (603) 230-5920. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**NEED FORMS?**

Copies of the state tax forms may be obtained from our web site at [www.revenue.nh.gov/](http://www.revenue.nh.gov/). Also, forms may be requested by calling the Forms Line at (603) 230-5001.

**SPECIAL INSTRUCTIONS****GROSS ELECTRICAL CONSUMPTION**

"Gross Electrical Consumption" is the total kilowatt hours consumed by or billed to consumers.

**KILOWATT HOURS USED BY CONSUMER**

"Kilowatt Hours Used by Consumer" means the total kilowatt hours used by the consumer for which the tax was paid.

**DEDUCTION FOR UNCOLLECTIBLES**

When taking a deduction for tax on accounts written off as uncollectible, deduct the amount of tax on accounts actually written off, not the allowance for bad debt pursuant to the Internal Revenue Code. The amount deductible shall be reduced by any recoveries of amounts previously written off.

**PAYMENTS AND CREDITS**

If you made a payment with application for extension of time to file, enter payment amount on line 7(a). If you have a credit balance from your prior monthly or yearly return enter the amount on line 7(b). Remember to attach a copy of the approved extension (Form DP-134).

**INTEREST AND PENALTIES**

Interest is calculated on the balance of tax due (Line 8) from the original due date to the date paid at the applicable rate listed below.

$$\frac{\text{X} \cdot \text{X}}{\text{Number of days} \quad \text{Daily rate decimal equivalent}} = \text{Tax Due (Line 8)} \quad \text{Interest due}$$

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

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2015 - 12/31/2015	5%	.000137
1/1/2014 - 12/31/2014	5%	.000137
1/1/2013 - 12/31/2013	5%	.000137
1/1/2012 - 12/31/2012	6%	.000164
1/1/2011 - 12/31/2011	6%	.000164

Contact the Department for applicable rates for any other tax periods.

**FAILURE TO PAY:** 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 and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**FAILURE TO FILE:** A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

**SIGNATURES**

You MUST sign in ink and date your return. If the return is prepared by someone other than the provider or consumer, the return must also be signed and dated by the preparer and the preparer's tax identification number (PTIN) and address must be filled in.