



**New Hampshire**  
 Department of  
 Revenue Administration

**2015  
 DP-255  
 Utility Property Tax  
 Return**

FOR DRA USE ONLY

**Due on or before January 15**

<b>STEP 1</b> Please Type or Print	NAME OF TAXPAYER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (Continued)	
	CITY/TOWN, STATE & ZIP CODE+4	

**STEP 2**  
Return Type

Check Return Type  
 Amended Return  Final Return

<b>STEP 3</b> Figure Your Tax, Credits, Interest and Penalties	1 Assessed valuation of your utility property as of April 1 .....	1	
	2 Rate of taxation per \$1000 of utility property valuation .....	2	
	3 Annual Utility Property Tax (multiply Line 1 times Line 2, divided by 1000)		3
	<b>4 Payments :</b>		
	(a) Payments from estimated taxes .....	4(a)	
	(b) Credits or other payments .....	4(b)	
	(c) Payments made with original return (amended returns only) .....	4(c)	
	Enter the sum of Lines 4(a) through 4(c) .....		4
	5 <b>Tax due</b> (Line 3 minus Line 4) .....		5
	<b>6 Additions to tax :</b>		
	(a) Interest .....	6(a)	
	(b) Failure to Pay .....	6(b)	
	(c) Failure to File .....	6(c)	
(d) Underpayment of Estimated Tax .....	6(d)		
(e) Financial Statement Penalty .....	6(e)		
Enter the sum of Lines 6(a) through 6(e) .....		6	
<b>STEP 4</b> Figure Your Net Balance Due or Overpay- ment	7 <b>Balance due</b> (Line 5 plus Line 6) Make check payable to: <b>State of New Hampshire</b> (if less than \$1.00 do not pay, but still file the return) .....		7
	8 <b>Overpayment</b> (Line 4 minus, Line 3 plus Line 6, if applicable).....	8	
	9 <b>Apply Overpayment to :</b> Credit the 2016 year tax liability .....		9

**DO NOT PAY**

**STEP 5**  
Signatures

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.)

SIGNATURE (IN INK) OF TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_ SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

PRINT SIGNATORY NAME & TITLE \_\_\_\_\_ PRINT PREPARER'S NAME & PREPARER IDENTIFICATION NUMBER \_\_\_\_\_

FOR DRA USE ONLY

TAXPAYER'S TELEPHONE NUMBER \_\_\_\_\_ PREPARER'S ADDRESS \_\_\_\_\_

MAIL TO: NH DRA  
 DOCUMENT PROCESSING DIVISION  
 PO BOX 637  
 CONCORD NH 03302-0637

CITY/TOWN, STATE & ZIP CODE+4 \_\_\_\_\_



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## GENERAL INSTRUCTIONS

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### WHO MUST FILE

Each Utility Property owner shall file a DP-255 return based on the valuation for April 1 of the prior year as indicated on the Notice of Value and Tax Bill provided by the NH DRA.

### WHEN TO FILE

The DP-255 is due on or before January 15.

### WHERE TO FILE

Mail to:  
NH DRA  
PO BOX 637  
Concord NH 03302-0637

### RETURNS MAY NOT BE FILED BY FAX

### ESTIMATED TAX DUE

Every taxpayer required to file a DP-255 must file a declaration of its estimated utility property tax (Form DP-255-ES) for the subsequent taxable period. One quarter of the utility property estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or holiday, the estimate payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.

### ROUNDING OFF

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

### CONFIDENTIAL INFORMATION

Tax information which is disclosed to the New Hampshire Department of Revenue Administration 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 RSA 21-J:14.

For the purpose of administering any state tax as allowed under 42 U.S.C Section 405, the Commissioner of the Department of Revenue Administration is authorized to require the submission of an SSN, a FEIN or any other identifying number used in filing or preparing federal tax returns by individuals, businesses, or return preparers. (See RSA 21-J:27-a; N.H. Code of Admin. Rules, Rev 2903.02 (c); and 42 USCS sec. 405 (c) (2) (C) (i)). The failure to provide FEINs and SSNs may result in the rejection of a return or application. The failure to timely file a return or application complete with FEINs and SSNs may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

### NEED FORMS?

To obtain additional forms visit our website at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or call the Forms Line at (603) 230-5001.

### NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or by calling Central Tax Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the Department are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.

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## LINE BY LINE INSTRUCTIONS

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### LINE 1

This amount is the assessed valuation of your property as determined by the NH DRA as indicated on the Notice of Value and Tax Bill issued by the Department.

### LINE 2

This amount is the rate of taxation per \$1000 of utility property valuation.

### LINE 3

This amount is the amount of the annual tax, computed by multiplying Line 1 by Line 2, divided by 1000.

### LINE 4(a)

Enter estimated payments to be applied to this year.

### LINE 4(b)

Enter any credits or other payments and attach an explanation.

### LINE 4(c)

If this is an amended return please enter the payments made with original return.

### LINE 4

Enter the total of Lines 4(a) through 4(c).



**2015  
DP-255  
Utility Property Tax  
Return**

**INSTRUCTIONS - continued**

**LINE 5**

Enter the remainder of Line 3 minus Line 4 to calculate the subtotal of tax due.

**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. Tax due multiplied by number of days from due date to date tax was paid, then multiply by daily rate decimal equivalent.

$$\frac{\text{Tax Due}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Rate Equivalent}} = \text{Interest due}$$

Enter on Line 6(a)

(see below for applicable rate)

**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
1/1/2013 - 12/31/2016	5%	.000137
1/1/2010 - 12/31/2012	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273
Contact the Department for applicable rates for any other tax periods.		

**LINE 6(b)**

FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**LINE 6(c)**

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 (on Line 5) or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of Line 5) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

**LINE 6(d)**

UNDERPAYMENT OF ESTIMATED TAX: If Line 3 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our web site at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling the Forms Line at (603) 230-5001.

**LINE 6(e)**

FINANCIAL STATEMENT PENALTY: A penalty equal to one percent of the taxpayer's property tax (not less than \$250 or more than \$2500) shall be assessed if the taxpayer fails to file a Form PA-20 by May 1 (or by the date granted by extension) detailing the utility's actual financial operating performance since April 1 of the preceding year.

**LINE 6**

Enter the total of Lines 6(a) through 6(e) to calculate the total additions to tax.

**LINE 7**

If the total tax (Line 3) plus interest and penalties (Line 6) is greater than the payments and credits (Line 4) then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. To insure the check is credited to the proper account, please put the federal employer identification number on the check.

**LINE 8**

If your total tax (Line 3) plus interest and penalties (Line 6) is less than your payments and credits (Line 4) then you have overpaid. Enter the amount on Line 8.

**LINE 9**

If the return shows an overpayment, a credit against a subsequent payment shall be allowed provided that any assessments pursuant to RSA 21-J are deducted prior to applying the credit.

**SIGNATURES**

The return must be signed in ink and dated by the taxpayer. If the return was completed by a paid preparer, then the preparer must also sign in ink and date the return. The preparer must also enter their federal preparer identification number and complete address.



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## **INSTRUCTIONS**

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### **Who Must Pay Estimated Tax**

Every utility or utility owner required to file a Utility Property Tax return must also make an Estimated Utility Property Tax payment for its subsequent taxable period, unless the annual estimated tax is less than \$200.

### **Where to File**

Mail estimated tax payments to:

NH DRA

PO Box 637

Concord NH 03302-0637

### **When to Make Estimated Tax Payments**

One quarter of the utility property estimated tax is due on April 15, June 15, September 15 and December 15 of the tax year. If any of these dates fall on a weekend or holiday, the estimated tax payment is due on the next business day.

### **Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration (Estimated Utility Property Tax, Payment Form 1) or in equal installments on the due dates stated above. Make checks payable to State of New Hampshire.

### **Rounding Off**

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

### **Underpayment Penalty**

A penalty may be imposed under RSA 21-J:32 for an underpayment of estimated taxes if the payments are less than 90% of that tax periods tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

### **Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty due.

### **Need Forms?**

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### **Need Help?**

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at: [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or call Central Tax Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications 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 TDD Access: Relay NH 1-800-735- 2964.



**2016  
 DP-255-ES  
 Estimated  
 Utility Property Tax**

**TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All Utility Property Tax paid in 2015 ..... 1 \_\_\_\_\_
- 2 2015 OVERPAYMENT applied to 2016 taxes ..... 2 \_\_\_\_\_  
 (If the overpayment exceeds the first 1/4 the next installment and so on)
- 3 BALANCE OF ESTIMATED UTILITY PROPERTY TAX (Line 1 minus Line 2) ..... 3 \_\_\_\_\_

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 3 of worksheet)	2015 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1. ....	\$ .....	\$ .....	\$ .....	<b>April 15, 2016</b>
2. ....	\$ .....	\$ .....	\$ .....	<b>June 15, 2016</b>
3. ....	\$ .....	\$ .....	\$ .....	<b>Sept. 15, 2016</b>
4. ....	\$ .....	\$ .....	\$ .....	<b>Dec. 15, 2016</b>

**IMPORTANT:**

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.



**2016  
 DP-255-ES  
 Estimated  
 Utility Property Tax**

**Payment Form 1  
 Due April 15, 2016**

TYPE OR PRINT

NAME OF TAXPAYER

FOR DRA USE ONLY

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE+4

MAIL TO: NH DRA  
 DOCUMENT PROCESSING DIVISION  
 PO BOX 637  
 CONCORD NH 03302-0637

**Amount Of This Payment \$**

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
 Enclose, but do not staple or tape your payment to this estimate.  
 Do not file a \$0 estimate.



**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**DP-255-ES**  
**Estimated**  
**Utility Property Tax**

**Payment Form 2**  
**Due June 15, 2016**

TYPE OR PRINT

FOR DRA USE ONLY

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE+4

MAIL NH DRA  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**Amount Of This Payment** \$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape your payment to this estimate.  
Do not file a \$0 estimate.

DP-255-ES  
Rev 12/2015

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**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**DP-255-ES**  
**Estimated**  
**Utility Property Tax**

**Payment Form 3**  
**Due Sept 15, 2016**

TYPE OR PRINT

FOR DRA USE ONLY

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE+4

MAIL NH DRA  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**Amount Of This Payment** \$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape your payment to this estimate.  
Do not file a \$0 estimate.

DP-255-ES  
Rev 12/2015

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**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**DP-255-ES**  
**Estimated**  
**Utility Property Tax**

**Payment Form 4**  
**Due Dec 15, 2016**

TYPE OR PRINT

FOR DRA USE ONLY

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE+4

MAIL NH DRA  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**Amount Of This Payment** \$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape your payment to this estimate.  
Do not file a \$0 estimate.

DP-255-ES  
Rev 12/2015