

MONTHLY REPORT OF TAXES COLLECTED ON TRANSFER OF REAL PROPERTY

General Instructions

WHO MUST FILE

Pursuant to RSA 79-B:8,II "...each register of deeds shall remit the taxes so collected, minus payment for his services to the department monthly...."

WHEN TO FILE

Pursuant to Rev 809.01(d), and Rev 3004.02, Form DP-4 shall be filed on or before the 10th day of the month following the month of collection.

WHERE TO FILE

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION (NH DRA), DOCUMENT PROCESSING DIVISION, PO BOX 637, CONCORD, NH 03302-0637.

FORMS MAY NOT BE FILED BY FAX. Payments may also be sent electronically on our web at www.nh.gov/revenue.

NEED HELP?

Call Customer Service at (603) 271-2191, Monday through Friday, 8:00 am - 4:30 pm.

NEED FORMS?

To obtain additional forms you may access our web site at www.nh.gov/revenue or call the forms line at (6703) 271-2192.

ADA COMPLIANCE

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.

DP-3s

When the Department receives payment of additional real estate transfer tax collected, it will send to the affected registry in the following month a completed Form DP-3 for each taxpayer.

DP-3Rs

When the Department refunds real estate transfer tax collected to a taxpayer, it will send a completed form DP-3R to the affected Registry in the month following the refund.

DP-65

Pursuant to Rev 809.06(a), Form DP65, Credit Claim for Real Estate Transfer Tax Stamps or indicia erroneously issued and placed on a recorded document shall be filed with the Department for erroneously issued tax stamps or indicia.

DP-65S

Pursuant to Rev 3004.03(a), Form DP-65S Credit Claim for Recording Surcharge Stamps or Indicia, shall be filed to report to the Department insufficient funds related to the L-CHIP surcharge for documents recorded and to report L-CHIP stamps erroneously issued or voided.

COUNTY NAME & ADDRESS

Enter the county information including the Federal Employer Identification Number, contact name, telephone number, mailing address, city/town, state and zip code.

STEP 1

LINE 1(a) Enter the beginning control number and ending control number of the real estate transfer tax stamps used during the reporting period and corresponding values.

LINE 1(b) If the stamps used are numbered out of sequence enter the beginning and ending numbers of the second set of stamps used and corresponding values.

LINE 1(c) Enter the beginning control number and ending control number of the surcharge fee stamps used during the reporting period and corresponding values.

LINE 1(d) and 1(e) If applicable, enter the electronically affixed stamps issued during the reporting period and corresponding values.

LINE 1(f) Enter the sum of Lines 1(a), 1(b), 1(c), 1(d) and 1(e).

LINE 2 Enter the number of unused stamps on hand at the Registry as of the end of the reporting period.

LINE 3 Enter the total value of stamps issued by the county in this reporting period. Include, if applicable, any stamps issued as a result of a Department-issued DP-3. Attach Form DP-3s recorded during the reporting month.

STEP 2

LINE 4 Enter the value of taxes and surcharge fees collected by the county. This does not include taxes reported on the DP-3, if applicable.

LINE 5(a) Deduct the value of taxes collected and attributable to voided RETT stamps. Attach the voided stamps or a completed Form DP-65.

LINE 5(b) Deduct value of fees collected and attributable to non-sufficient funds and voided stamps for L-CHIP surcharge. Attach Form DP-65S Credit Claim for Recording Surcharge Stamps or Indicia.

LINE 6 Enter the result of Line 4 minus Line 5(a) and 5(b).

LINE 7 Calculate the 4% commission due your Registry by multiplying .04 x Line 6 amount. Enter the result on Line 7, Columns A & B.

LINE 8 If applicable, enter amount of 4% commission due DRA as a result of a Department refund as reported to you on Form DP-3R. Attach DP-3Rs recorded during the reporting month.

LINE 9 Calculate Subtotal of tax and surcharge fee due. Line 6 minus Line 7 plus Line 8. Enter the result on Line 9, Columns A & B.

LINE 10 Total Line 9, columns A & B, enter amount on Line 10 column B.

LINE 11 If applicable, deduct electronically filed payments made by your Registry for this reporting period.

LINE 12 Calculate net tax due: Line 10 minus Line 11. Enclose but do not staple or tape, check payable to State of New Hampshire.

STEP 3

Type or print the name of the Register or authorized agent completing this form. The original signature of Register or authorized agent and date are required to certify this report is full, true, and correct.