

TAXPAYERS' BILL OF RIGHTS

NOTE: Failure of the Department of Revenue Administration or its employees to comply with a provision of the Taxpayers' Bill of Rights does not excuse a taxpayer from payment of taxes that are owed.

PAYMENT PROCESSING Payments made in an amount less than the total amount due will be applied first against fees and penalties, second against interest, and third against tax due. Interest will continue to accrue on any outstanding unpaid tax liability.

CLAIMS FOR REFUND OF TAXES If you believe that you have overpaid your taxes and have not been subject to the assessment of taxes by the Department, you may request a refund by filing an amended return or written request for refund. Your refund request must include an explanation of the specific grounds for your claim. A request for refund must be filed by the later of 3 years from the original due date of the tax or 2 years from the date you paid the tax. The 2 years from the date paid does not apply when the payment is for a notice of assessment or demand for payment by the Department. If the Department denies your request for refund, you may file a written appeal with the Department within 60 days of the notice of denial. The procedure for appeal is explained under "**Tax Notice Appeals**" below. Any request for refund or credit of tax filed, based on the allegation that the tax is **unconstitutional**, shall be filed within 120 days of the due date of the tax.

TAX NOTICE APPEALS If you do not agree with the assessment of additional tax, penalties or interest, or if your request for refund of tax, penalties, or interest is denied, you have the right to an appeal. **You must file your appeal with the Department Hearings Bureau within 60 days of the notice of the assessment or denial of a request for a refund of taxes, penalties or interest assessed.** Your appeal must be in writing and signed by you or a person you have authorized by power of attorney to sign for you. (*A-101 Appeal form can be accessed at www.nh.gov/revenue.) It must contain the following information: (a) your name or business, if applicable, address, social security number or federal identification number, or department license number; (b) name and address of your representative, if any; (c) a concise statement of the facts and issues involved, and the tax year; (d) the action that you wish the Department to take; (e) the identification of any statutes, rules, orders, cases, or other authority that entitles you to have the Department act as requested; and (f) a copy of the notice of assessment or denial you received. You may file your appeal by delivering it to the Department Hearings Bureau during normal business hours (8:00 am to 4:30 pm M-F) or by mailing it to the following address: NH DEPT. OF REVENUE ADMINISTRATION, HEARINGS BUREAU, PO BOX 1467, CONCORD, NEW HAMPSHIRE 03302-1467. An appeal sent by mail will be considered timely filed if placed in the United States mail and legibly postmarked on or before the expiration of the applicable 60-day appeal period.*

You have the right to pay the outstanding liability at any point after a notice of assessment is issued to prevent further interest from accruing. However, payment of the liability is not required to pursue an appeal and does not affect your right to an appeal. Once the hearings adjudicative process is completed, if you do not agree with the final decision of the Hearing Officer, you have the right to appeal, within 30 days of the notice of the decision, by petitioning the Board of Tax and Land Appeals or the Superior Court in the county in which you reside or have a place of business.

COLLECTION OF TAXES Failure to pay any taxes, penalties or interest when due or assessed, or to comply with the tax laws may result in the following actions: *The Department issuing a demand for payment. *Liens may be placed upon your real estate, personal property, and property interests including bank accounts, accounts receivable, security interests, and similar items. Also, the liened property may be subject to a tax sale. *Distraint (i.e., notice of seizure of property) may be issued and the seized property sold with the proceeds applied to the balance owed. *If you have a license from the Department, proceedings may be started to revoke or suspend your license. *If you are applying for a license, or renewal of a license, from the Department, your license application may be denied. *You may be required to post a bond to guarantee payment of taxes collected from others. *Further court action may be brought against you by the Attorney General.

You may request an installment payment agreement for any taxes, penalties or interest that you owe. Such agreements are at the discretion of the Department and must be secured by lien upon your property adequate to secure the debt. If your financial circumstances change or if you have not satisfied the terms of the agreement, the agreement may be modified or terminated by the Department upon 30 days notice.

TAXPAYER REMEDIES If you have solicited written advice from the Department and have relied upon that advice, and that advice proved to be erroneous, you have a right to an abatement of any penalties assessed against you. To be entitled to such abatement, you must have included complete and accurate information in your written request for advice.

The Department has a duty to advise you of your rights as set forth in this document. If the Department fails to advise you of your rights, the statute of limitations for assessment or the time for appeal of assessment or for denial of refund is suspended until the Department complies with its duty.

AUDITS OF RETURNS OR DOCUMENTS AND ASSESSMENTS The Department audits only a portion of the returns or documents filed each year. If your return or document is selected for audit, it does not mean that you have done something wrong. Many audits close without change. In other cases, the examination may show that you have overpaid your tax. If you are due a refund, one will be sent to you without further request. However, if you have any outstanding tax liability not on appeal or for which the appeal period has not expired, the Department will apply the refund to such liability. There are several ways an audit may be handled. For example, the examination of your records may be by correspondence, or by review at the Department's office. In other instances your records may be audited at your residence, place of business, or your representative's place of business.

If the Department finds that additional tax, penalties or interest are due after the audit, an assessment in the form of a notice of assessment will be issued. You have the right to an explanation of the reasons for any change to your tax liability or the reasons for any penalties assessed.

CONFIDENTIALITY OF TAXPAYER INFORMATION All tax or financial information you provide to the Department, either on returns or through Department investigation, 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 New Hampshire Revised Statutes Annotated 21-J:14.

The taxpayer's disclosure of their Social Security Number (SSN) or Federal Employer Identification Number (FEIN) is mandatory under Department of Revenue Administration Rule Rev. 203.01 and authorized under RSA 21-J27-a and Rev. 2903.02. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. §405(c)(2)(C)(i).

It is mandatory to furnish SSNs or FEINs when required by Department Rule Rev. 203.01 when an appeal is filed. The failure to provide SSNs or FEINs may result in a rejection of an appeal.

ADMINISTRATIVE RULES The Department's administrative rules are available on our web site at www.nh.gov/revenue or you may make copies for a fee by visiting any state Depository Library.

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.