

RECEIVED

WFB
725,191
JBA
9/21/11

2010

<p>FORM F-65(MS-5)</p> <p style="text-align: center; font-size: 1.2em;">SEP 19 2011</p> <p style="text-align: center;">NH DEPT OF REV ADMIN MUNICIPAL SERVICE</p> <p>STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION</p> <div style="text-align: center;">  </div> <p style="text-align: center;">ANNUAL CITY/TOWN FINANCIAL REPORT</p>	<p>30 3 008 027 4490 NOTTINGHAM TOWN CHR BD OF SELECTMEN P.O. BOX 114 NOTTINGHAM, NH 03290</p>
<p>PLEASE RETURN COMPLETED FORM TO</p>	<p>State of New Hampshire Department of Revenue Administration Municipal Services Division P.O. Box 487 Concord, NH 03302-0487 Telephone: (603) 271-3397</p>

Part I **GENERAL FUND -** Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010

A. REVENUES - Modified Accrual	Account No.	Amount
1. Revenue from taxes (Including state education)	(a)	(b)
a. Property taxes (commitment less overlay Plus Section C, line 6, column (c), page 12)	3110	\$ 10,346,168
b. State and local taxes assessed for school districts \$ <input checked="" type="checkbox"/> 8,019,620	4933	Do Not Enter in This Space
c. Land use change taxes - General Fund	3120	38,371
d. Land use change taxes - Conservation Fund	3121	
e. Resident taxes	3180	
f. Timber taxes	3185	19,330
g. Payments in lieu of taxes	3186	-
h. Other taxes (Explain on separate schedule)	3189	-
i. Interest and penalties on delinquent taxes	3190	126,996
j. Excavation Tax (@\$.02 per cu. yd.)	3187	1,769
k. TOTAL (Excluding line 1b) ----->		\$ 10,532,634
3. Revenue from licenses, permits, and fees		
a. Business licenses and permits	3210	675
b. Motor vehicle permit fees	3220	684,109
c. Building permits	3230	38,553

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits and fees (Continued)	(a)	(b)
d. Other licenses, permits, and fees	3290	T29 31,266
e. TOTAL ----->		\$ 754,603
4. Revenue from the federal government		B50
a. Housing and urban renewal (HUD)	3311	\$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify		B89
(FEMA)	3319	166,482
d. TOTAL ----->		\$ 166,482
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$
b. Meals and rental tax distribution	3352	C30 201,522
c. Highway block grant	3353	C46 132,217
d. Water pollution grants	3354	C89
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 7,760
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify Bridge Aid and Retirement Cont.	3359	C89 298,591
i. TOTAL ----->		\$ 640,090
6. Revenue from other governments		D89
Intergovernmental revenue - Other	3379	\$
7. Revenue from charges for services		A89
<i>(Exclude interfund transfers)</i>		
a. Income from departments	3401	\$ 35,115
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81 42,593
e. Electric user charges	3405	A92
f. Airport fees	3406	A01
g. Parking		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61
j. Cemeteries		A03
k. Toll Highways		A45
l. Other charges	3409	A89 -
m. TOTAL ----->		\$ 77,708

Part I **GENERAL FUND (Continued)**

A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
8. Revenue from miscellaneous sources	(a)	(b)
a. Special assessments	3500	U01 \$ -
b. Sale of municipal property	3501	U11 3,438
c. Interest on investments	3502	U20 3,672
d. Rents of property	3503	U40 650
e. Fines and forfeits	3504	U30
f. Insurance dividends and reimbursements	3506	U99
g. Contributions and donations	3508	U50
h. Other miscellaneous sources not otherwise classified	3509	U99 45,131
i. TOTAL ----- >		\$ 52,891
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$ -
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	
e. Transfers from trust and fiduciary funds	3916	4,000
f. Transfers from conservation funds	3917	
g. TOTAL ----- >		\$ 4,000
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$ -
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	-
d. TOTAL ----- >		\$ -
11. TOTAL REVENUES FROM ALL SOURCES ----- >		\$ 12,228,408
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9) ----- >		\$ 732,635
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8) ----- >		\$ 12,961,043

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 137,677	G29	F29
b. Election and registration	4140	E89 67,101	G89	F89
c. Financial administration	4150	E23 89,168	G23	F23
d. Revaluation of property	4152	E23 114,028	G23	F23
e. Legal expense	4153	E25 35,174	G25	F25
f. Personnel administration	4155	E29 333,133	G29	F29
g. Planning and zoning	4191	E29 37,181	G29	F29
h. General government building	4194	E31 118,356	G31	F31
i. Cemeteries	4195	E03 4,000	G03	F03
j. Insurance not otherwise allocated	4196	E89 68,944	G89	F89
k. Advertising and regional association	4197	E89 5,107	G89	F89
l. Other general government	4199	E89 23,032	G89	F89
m. TOTAL ----- >		\$ 1,032,901		
2. Public safety				
a. Police	4210	E62 419,277	G62	F62
b. Ambulance	4215	E32	G32	F32
c. Fire	4220	E24 229,367	G24	F24
d. Building inspection	4240	E66 53,358	G66	F66
e. Emergency management	4290	E89 -	G89	F89
f. Other public safety (including communications)	4299	E89 -	G89	F89
g. TOTAL ----- >		\$ 702,002		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL ----- >		E01 \$ -	G01	F01

Remarks

Part I **GENERAL FUND (Continued)**

B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (includes col.c&d)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	E44	G44	F44
b. Highways and streets	4312	E44 496,266	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E44 -	G44	F44
e. Toll highways	4316	E45	G45	F45
f. Other highway, streets, and bridges	4319	E44 544,661	G44	F44
g. TOTAL ----->		\$ 1,040,927		
5. Sanitation				
a. Administration	4321	E80	G80	F80
b. Solid waste collection	4323	E81 -	G81	F81
c. Solid waste disposal	4324	E81 217,316	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80 -	G80	F80
g. TOTAL ----->		\$ 217,316		
6. Water distribution and treatment				
a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL ----->		E91 \$ -	G91	F91
7. Electric				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4359			
f. TOTAL ----->		E92 \$ -	G92	F92

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
8. Health	(a)	(b)	(c)	(d)
a. Administration	4411	625		
b. Pest Control	4414	3,833		
c. Health agencies and hospitals	4415	23,565		
d. Other Health	4419			
e. TOTAL ----->		E32 \$ 28,023	G32	F32
10. Welfare				
a. Administration	4441	1,500		
b. Direct assistance	4442	1,139		
c. Intergovernmental welfare payments	4444			
d. Vendor payments	4445	-		
e. Other welfare	4449			
f. TOTAL ----->		E79 \$ 2,639	G79	F79
11. Culture and recreation				
a. Parks and recreation	4520	52,720		
b. Library	4550	121,632		
c. Patriotic purposes	4583			
d. Other culture and recreation	4589			
e. TOTAL ----->		E61 \$ 174,352	G61	F61
12. Conservation				
a. Administration	4611	-		
b. Purchase of natural resources	4612	2,264		
c. Other conservation	4619	-		
d. TOTAL ----->		E52 \$ 2,264	G52	F52
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632			
c. TOTAL ----->		E61 \$ -	G61	F61

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure <i>includes col c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL ----->		E89 \$ -	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	141,475	\$	\$
b. Interest on long term bonds and notes	4721	189 90,229		
c. Interest on tax and revenue anticipation notes	4723	189		
d. Other debt service charges	4790	E23 -		
e. TOTAL ----->		\$ 231,704	\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4901	36,847	\$	
b. Machinery, vehicles, and equipment	4902	5,115	G89	\$
c. Buildings	4903	26,884	G89 \$	F89
d. Improvements other than buildings	4909	1,683	G89 \$	F89
e. TOTAL ----->		\$ 70,529		
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	137,556		
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915			
e. Transfers to expendable trust funds	4916			
f. Transfers to non-expendable trust funds	4918			
g. TOTAL ----->		\$ 137,556		
Cumulative Expenditure Totals from pages 4-7.....>		3,640,213		

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS	Account No. (a)	Beginning of Year (b)	End of year (c)
1. Current assets			
a. Cash and equivalents	1010	4,030,408	3,895,853
b. Investments	1030	52,963	120,789
c. Taxes receivable (From Section D, page 12)	1080	775,811	1,026,387
d. Tax liens receivable (From Section D, page 12)	1110	493,094	599,020
e. Accounts receivable	1150	40,468	45,789
f. Due from other governments	1260		
g. Due from other funds	1310	8,141	24,542
h. Other current assets	1400	-	-
i. Tax deeded property (subject to resale)	1670		
j. TOTAL ASSETS (Should equal line B3) ----- >		5,400,885	\$ 5,712,380
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	-	-
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	-	-
e. Due to school districts	2075	4,605,000	4,931,620
f. Due to other funds	2080	63,250	55,569
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
k. TOTAL LIABILITIES ----- >		4,668,250	\$ 4,987,189
2. Fund equity			
a. Reserve for encumbrances (Please detail on page 10)	2440	-	-
b. Reserve for continuing appropriations (Detail on page 10)	2450		
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on page 10)	2490		
e. Unreserved fund balance	2530	732,635	725,191
f. TOTAL FUND EQUITY ----- >		732,635	\$ 725,191
3. TOTAL LIABILITIES AND FUND EQUITY ----- > (Should equal line A1j) ----- >		5,400,885	\$ 5,712,380

Part V GENERAL FUND (Continued)

D. AMORTIZATION OF LONG-TERM DEBT

Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)
Community Center	474,000		30,000	4.07%	8/15/2017	240,000		30,000	210,000
Landfill Closure	255,593		12,780	3.68%	6/1/2024	191,693		12,780	178,913
Mulligan Forest Easement	850,000		43,590	4.44%	7/31/2027	786,250		42,500	743,750
Fire Station	800,000		41,026	4.44%	7/31/2027	738,461		41,026	697,435
Salt/Sand Sheds	180,000		15,170	4.46%	7/30/2019	151,700	-	15,170	136,530
Fire Truck	249,013		37,814	3.50%	7/30/2014	189,068	-	37,814	151,254

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)	\$	4,605,000 ✓
2. ADD: School district assessment for current year		8,019,620 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		12,624,620
4. SUBTRACT: Payments made to school district	<	7,693,000 >
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		4,931,620 ✓

B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year	61V \$	-
2. ADD: New issues during current year		
3. SUBTRACT: Issues retired during current year	<	>
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9)	64V \$	-

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year	Prior years	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Abatements (Beginning of year) *	✓ 22,560	✓ -	22,560
2. SUBTRACT: Abatements made (From tax collector's report)	4502 6,539	8037 < >	6,539
3. SUBTRACT: Discounts	-	< >	-
4. SUBTRACT: Refunds (Cash abatements) CPA	17,204	< >	17,204
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **	-	-	-
6. Excess of estimate (Add to revenue on page 1, line 1a)	854	(2037)	(1183)

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

**The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes	1110 liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	✓ 1,026,387	✓ 599,020	1,625,407
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	✓ -	✓ -	✓ -
3. Receivable, end of year *	✓ 1,026,387	✓ 599,020	1,625,407

* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

Part VII **SUMMARY OF REVENUES FOR ALL OTHER FUNDS**

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)		Special Revenue (b)		Proprietary funds	
	T01 T29	T01 T29	T01 T29	T01 T29	Enterprise (c)	Internal service (d)
1. Revenue from taxes	\$ T01 T29	\$ T01 T29	\$ T01 T29	\$ T01 T29		\$
2. Revenue from licenses, permits, and fees	B89	B89	B89	B89		
3. Revenue directly from the federal government	C89	C89	C89	C89		
4. Revenue from the State of New Hampshire	D89	D89	D89	D89		
5. Revenue from other governments	A91	A91	A91	A91		
6. Revenue from charges for services	A80	A80	A80	A80		
(a) Water supply system charges	A81	A81	A81	A81		
(b) Sewer user charges	A82	A92	A92	A92		
(c) Garbage/refuse collection charges	A01	A01	A01	A01		
(d) Electric	A44	A44	A44	A44		
(e) Airport and aviation	A45	A45	A45	A45		
(f) Highway	A61	A61	A61	A61		
(g) Toll facilities	A60	A60	A60	A60		
(h) Parks and recreation	A94	A94	A94	A94		
(i) Parking	A89	A89	A89	A89		
(j) Transit or bus system	A89	A89	A89	A89		
(k) Other - Specify --	A89	A89	A89	A89		
(1) Ambulance	A89	A89	62,757	A89		
(2)	A89	A89	A89	A89		
(3)	U20	U20	U20	U20		
7. Revenue from miscellaneous sources	U99	U99	4,770	U99		
(a) Interest on investments			60,544			
(b) Other miscellaneous sources			137,556			
8. Interfund operating transfers in	U99	U99		U99		
9. Other financial sources						
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$	335,747	\$		\$

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects		Special revenue		Proprietary funds	
	(a)	(b)	(c)	(d)		
1. General government	F89	E89	E89			
2. Public Safety	F62	E62	E62			
(a) Police		E32	E32			
(b) Ambulance		E24	E24			
(c) Fire	F24	E01	E01			
3. Airport/Aviation center	F01	E01	E01			
4. Highway and streets	F44	E44	E44			
5. Toll Highways	F45	F45	F45			
6. Sanitation	F81	F81	F81			
7. Water distribution and treatment	F91	F91	F91			
8. Sewerage	F80	E80	E80			
9. Electric	F92	E92	E92			
10. Health	F32	E32	E32			
11. Welfare	F79	E79	E79			
12. Culture and recreation	F61	E61	E61			
13. Parking	F60	E60	E60			
14. Transit or bus system	F94	E94	E94			
15. Conservation	F59	E59	E59			
16. Redevelopment and housing	F50	E50	E50			
17. Economic development	F89	E89	E89			
18. Debt service		E23	E23			
19. Capital outlay - other	F89	F89	F89			
20. Interfund operating transfers out						
21. TOTAL EXPENDITURES	\$ -	\$ -	\$ 149,700	\$ -	\$ -	\$ -

Remarks

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010		\$ 417,680		
(b) Investments	1030		643,321		
(c) Accounts receivable	1150		60,591		
(d) Due from other governments	1260				
(e) Due from other funds	1310		59,988		
(f) Other - Specify --L					
2. Fixed assets					
(a) Land and improvements	1610				
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify --L					
3. TOTAL ASSETS			\$ 1,181,580	\$ -	\$ -
Remarks					

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

B. LIABILITIES AND FUND EQUITY 1. Liabilities	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
(a) Warrants and accounts payable	2020	\$	\$	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070		96,269		
(e) Due to other funds	2080		28,961		
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
(i) TOTAL LIABILITIES ----->		\$	125,230	\$	\$
2. Fund Equity/Capital					
(a) Reserve for encumbrances	2440				
(b) Reserve for special purposes	2490				
(c) Unreserved fund balance	2530		1,056,350		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$	1,056,350	\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$	1,181,580	\$	\$

Part X SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments *on reimbursement or cost-sharing basis*. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to <u>other local governments</u> for:		
Schools		M12
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Payments made to <u>State</u> for:		
Highways	4319	L44
All other purposes	4199	L89

C. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 2,297,172	29U -	39U 179,290	49U 2,117,882
Interest on water debt	19I			

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid
Z00
1,216,758

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61 5,111,978

Remarks

Part XI CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. Date Signed
Sept. 12, 2011

Signatures of a majority of the governing body:

[Handwritten Signature]

[Handwritten Signature: Mary Bonser]

[Handwritten Signature]

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. *(If prepared by a person other than the city/town officials, this declaration is base on all information of which the preparer has knowledge.)*

Preparer <i>(Please print or type)</i> Grzelak and Company, P.C., CPA's	Signature <i>(See Accountants Compilation Report)</i>
Regular Office Hours	Email address

GENERAL INSTRUCTIONS

When completed, one signed copy should be sent to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D.

WHEN TO FILE: (RSA. 21-J:34, V)

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487