

PRESS RELEASE

NH Department of Revenue Administration

109 Pleasant Street, Concord, New Hampshire 03301

Central Taxpayer Services: (603) 271-2191 • On the Web: www.nh.gov/revenue

FOR IMMEDIATE RELEASE

Department of Revenue Administration Reminds Meals & Rental Operators License Obligations and Offers Workshops for Assistance

Concord — May 14, 2009 — Meals & Rentals Tax Operators are reminded that it is necessary to register for a Meals & Rentals Tax License prior to serving taxable meals, renting rooms, or renting motor vehicles. Pursuant to RSA 78-A:4, licenses expire on June 30th of each odd numbered year. Timely renewing the license will authorize the business to continue doing business in New Hampshire and collect an 8% tax from customers, which must be remitted monthly to the Department. Failure to file and pay monthly will result in penalties as outlined in RSA 21-J:39. **NH property owners are reminded that even occasional rentals of a vacation home may be subject to these provisions.**

To obtain a new or renewal license, Operators must submit a completed Form CD-3, Application for M&R Tax Operator License & Renewal, and return it with a \$5 fee prior to June 30th (fee is waived for Operators who obtained an original license *after* January 1, 2009). The Department shall process all applications within a reasonable amount of time. Since incomplete applications will be returned for completion, Operators are strongly encouraged to apply for a license renewal now to allow for processing time. Form CD-3 may be obtained on-line at www.nh.gov/revenue or by calling the forms line at (603) 271-2192. The Department will also mail every active Meals & Rentals Tax Operators a Form CD-3 to their last address of record over the next two weeks. However, lack of receipt of the Form CD-3 by mail does not negate an Operator's obligation to submit a completed application for renewal.

The Form CD-3 has recently been expanded and now requires franchise information, all active state or local permits or licenses, as well as contact information for all members, partners, managers and officers. In order to assist Operators with understanding the Form CD-3 application process as well as filing obligations, the Department will be holding monthly workshops on Mondays from 10 to Noon on the following dates:

June 8, 2009
July 13, 2009

August 3, 2009
September 14, 2009

October 5, 2009
November 2, 2009

December 7, 2009

Operators who wish to attend any workshop to learn more about the Meals & Rentals Tax application process, how to file a monthly return, or to have a completed application or monthly tax return reviewed for completeness and accuracy should RSVP with the workshop date and the M&R License number to (603) 271-2191. All workshops, unless otherwise announced, will be held at the Department's new location in the Hugh J. Gallen State Office Park, 109 Pleasant Street, Concord, NH. Directions are on the Department's web site. Operators will not receive approved licenses at any workshop as all licenses are subject to internal processing and approval prior to being issued. However, attending the workshops could save time as all documents will be reviewed for completeness and accuracy.

The Department is working cooperatively with the NH Lodging and Restaurant Association and the NH Grocer's Association in an effort to ensure a smooth and efficient license renewal process that has little or no impact on the operations of the business. Association representatives may also be available at some of these workshops and other non-profit business resource organizations such as the Small Business Administration, Women's Business Center, and SCORE Representatives have been invited to provide other valuable business information.