

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department for the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.)

The purpose of this information release is to advise New Hampshire taxpayers and tax return preparers of the Tax Amnesty Program. This release is for educational purposes only. After October 20, 2001 questions may be directed to 271-8080 to use an automated routing system to obtain additional information on the Tax Amnesty Program and/or request tax returns.

Chapter Law 158 of 2001, section 29 states: **Tax Amnesty.** Notwithstanding the provisions of any other law, with respect to taxes administered by the department of revenue administration, an amnesty from the assessment or payment of all penalties and interest greater than 7 percent per annum shall apply with respect to unpaid taxes reported and paid in full during the period from December 1, 2001, through and including February 15, 2002, regardless of whether previously assessed. This amnesty shall only apply to taxes due but unpaid on or before February 15, 2002.

Amnesty is available to any taxpayer who has a delinquent tax return or has not paid a tax which was due on or before February 15, 2002. This applies to anyone with an unpaid tax notice as well, even those in the hearing process.

In order to receive Amnesty all unpaid taxes and the applicable 7% per annum interest must be reported and paid in full during the Amnesty period. This applies to all taxes administered by the Department of Revenue Administration: Business Enterprise, Business Profits, Interest & Dividends, Meals & Rooms (Rentals), Communications Services, Legacy & Succession, Estate, Utility Property, Tobacco, Electricity Consumption, and Railroad and Private Car Taxes.

Amnesty is available only from December 1, 2001 through February 15, 2002. No special form is required; simply obtain the tax return for the particular year for which you will be filing and write "Amnesty" at the top. Tax forms can be obtained free, 24 hours a day, 7 days a week from our web site at www.nh.gov/revenue/forms or by calling our forms line at (603) 271-2192. For a fee, copies of forms can also be obtained by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301. Returns must be submitted to the Department, and there will be no extensions or exceptions.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Audit Division, 45 Chenell Drive, Concord, NH 03301 or (603) 271-3400.