



### **WHO MAY FILE**

Any employee leasing company, as defined in RSA 277-B:2, V, and any client company, as defined in RSA 277-B:2, III, may jointly elect to make the client company solely responsible for paying the the tax under RSA 77-E on leased employee wages. When an election is made, the client company is responsible for including the wages of leased employees in the client company's compensation portion of its enterprise value tax base.

### **WHEN TO FILE**

An employee leasing company and client company wishing to make the election shall file a completed DP-216, "Employee Leasing Company Business Enterprise Tax (BET) Election" form with the Department of Revenue Administration (DRA) prior to the end of the employee leasing company's tax year. To make an election, the election box at the top of this form must be checked and the employee leasing company's taxable period ending for which the election is being made must be entered.

### **WHERE TO FILE**

Mail to: NH DRA, PO BOX 637, Concord, NH 03302-0637

### **TERMINATION OF ELECTION**

An election shall remain in effect until the employee leasing company and the client company both notify the DRA of the termination of the election by completing and filing Form DP-216 with the DRA prior to the end of the employee leasing company's tax year to which the termination relates. To terminate an election, the Termination of Election box at the top of this form must be checked and the employee leasing company's taxable period ending for which the termination is being made must be entered.

### **NEED HELP?**

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

### **NEED FORMS?**

To access additional forms, please visit our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or call the Forms Line at (603) 230-5001.