

How to Request a Last Minute Continuance

Hearings Bureau

Telephone: (603) 230-5002

Fax: (603) 230-5948

Email: DRAHearings@DRA.nh.gov



This presentation is intended for informational purposes only and is not a substitute for seeking professional advice or for reviewing the applicable laws and rules. This presentation represents some positions of the Department on the limited issues discussed herein, based on the law in effect at the time of the presentation and Department interpretation thereof, as well as the opinions and conclusions of its presenter.

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.) for independent verification.

Mailing Address: 109 Pleasant Street, P.O. Box 1467

Concord, NH 03302-1467

How to Request a Last Minute Continuance

- If on the day of the hearing the Taxpayer cannot attend, the Taxpayer is urged to call the Hearings Bureau at (603) 230-5002.
- A representative of the Hearings Bureau will connect the Taxpayer with a representative of the Division to see if the Division objects, assents, or takes no position on the Taxpayer's request to continue the hearing.
- Any request for a continuance of hearing must comply with N.H. Code of Admin. Rules, Rev, 203.02.
- The request to continue hearing must state the following:
 - The purpose and relief sought by the request
 - State specific reasons for the request
 - That concurrence of the request has been sought as follows:
 - The opposing party objects, assents, or takes no position
 - You attempted to reach the opposing party with no success.

How to Request a Last-Minute Continuance

- As it is the day of the hearing, the Taxpayer may fax at (603) 230-5948 or email at DRAHearings@DRA.NH.GOV a courtesy copy of its request. The Taxpayer is still required to file the request for continuance by mail or dropped off at the front lobby at a later date.
- If the Hearing Officer determines that it is appropriate to continue the scheduled hearing, a representative of the Hearings Bureau will contact the Taxpayer to confirm that the hearing has been continued to another date.
- The parties will be informed by a written order of the Hearings Officer's decision and if the request was granted, the written order will indicate a new date and time of the hearing.