TAXPAYER'S
STATE TAX APPEAL
TO THE BOARD OF TAX AND LAND APPEALS

INSTRUCTIONS

1. Complete the appeal document by typing or legibly printing.

2. File this appeal document with the board of tax and land appeals within the RSA 21-J:28-b, IV deadlines.

   Step One: Taxpayer must comply with applicable appeal statute RSA 21-J:28-b and all department of revenue administration (DRA) rules before appealing to the board.

   Step Two: Taxpayer must file an appeal to the board of tax and land appeals or the superior court, but not to both, within the statutory deadline of the DRA's notice of decision.

3. **SECTIONS A & B.** Until otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to: a) the party's listed address and phone number; or b) the representative's address and phone number.

4. **SECTION E.** The Taxpayer has the burden to prove DRA erred in its decision. State with specificity all of the reasons you intend to rely on in presenting your appeal.

5. **SECTION D.** Attach a copy of your request for relief that was filed with the DRA and a copy of the DRA's action on the request.

6. Make a copy of the appeal document for your file.

FILING INSTRUCTIONS

File the completed appeal document, along with a **nonrefundable** $65.00 check (payable to "Treasurer, State of New Hampshire") to:

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

NOTE: The date of filing is the date this form is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

TAXPAYER'S STATE TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

SECTION A. Person Appealing (Owner/Taxpayer)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION B. Representative if Other Than Owner/Taxpayer(Must Also Complete Section A)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Taxes, Penalties and Other Charges

List the taxes, penalties or other charges you are appealing, checking below what state tax is involved.

Check the applicable:

____ Business Enterprise Tax
RSA 77-E

____ Business Profits Tax
RSA 77-A

____ Interest and Dividends Tax
RSA 77

____ Meals & Room Tax
RSA 78-A

____ Utility Property Tax
RSA 83-F

____ Railroad Tax
RSA 82

____ Communications Services Tax
RSA 82-A

____ Refined Petroleum Products Tax
RSA 78-C

____ Tobacco Tax
RSA 78

____ Transfer Tax on Real Estate
RSA 78-B

____ Meals & Room License Revocation
RSA 78-A:5, II

____ Tobacco License Revocation
RSA 78:31-a, I

____ Electricity Consumption Tax
RSA 83-E

____ Penalties or other charges

SECTION D. DRA Decision

Attach a copy of the following:

(1) the original Decision from DRA;
(2) a copy of any request for reconsideration/rehearing;
(3) a copy of the DRA's final order on reconsideration/rehearing.

SECTION E. Reason for Appeal Application

Relief may be granted if the Taxpayer can prove DRA erred in its decision. State with specificity all of the reasons you intend to rely on in presenting your appeal. ***Attach additional sheets if needed.***

NOTE: If you have any documentation, please submit it with this application.

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SECTION F. Certification by Appealing Party

By signing below, the appealing party certifies and swears under the penalties of RSA 641:3:

1. A redetermination/rehearing petition was timely filed with DRA;
2. DRA has responded to my redetermination or rehearing petition; and
3. The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: _____ _____
(Signature)

SECTION G. Certification and Appearance by Representative(If Other Than Owner/Taxpayer)

By signing below, the appealing party's representative certifies and swears under penalties of RSA 641:3:

1. All (certifications) in Section E are true;
2. The appealing party has authorized this representation; and
3. A copy of this form was sent to the client.

Date: _____ _____
(Signature)