

**New Hampshire Department of Revenue Administration  
109 Pleasant Street, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE  
TIR 2017-001 Date January 13, 2017**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or 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.). Questions should be directed to Central Tax Services at (603) 230-5920.

**Tax Year 2016 Update**

**Tax Year 2016 Forms Are Now Available**

Tax Year 2016 forms are now available for download and use. To obtain forms, you may visit the [Forms Page](#) located on the Department's website or call the Forms Line at (603) 230-5001.

**April Filing Deadline for Interest & Dividends and Business Tax Returns**

In 2017, April 15<sup>th</sup> falls on a Saturday and as such, the due date for New Hampshire Interest & Dividends and Business Tax (Business Profits Tax and Business Enterprise Tax) return is extended to the next business day that is not a holiday.

In 2017, Emancipation Day, a holiday recognized in the District of Columbia and applicable to the Internal Revenue Service, will be observed on Monday April 17, 2017. As such, New Hampshire Interest & Dividends and Business Tax returns will be due on Tuesday April 18, 2017.

Return due dates for all other tax types with a due date of April 15<sup>th</sup> are not impacted by the Emancipation Day holiday and are therefore due on Monday April 17<sup>th</sup>.

**New Business Tax Return Due Dates for Partnerships and Corporations**

Recently enacted legislation (Chapter 66, Laws of 2016) amends RSA 77-A:6, I of the Business Profits Tax (BPT) and RSA 77-E:5, I of the Business Enterprise Tax (BET), to provide that partnerships shall file their return on or before the 15th day of the third month following the expiration of the taxable period and that all other business organizations, including corporations, shall file their return on or before the 15th day of the fourth month following the expiration of the taxable period, making New Hampshire Business Tax due dates consistent with recent changes to the federal due dates for partnership and corporate tax returns. The due dates for all other BPT and BET filings remain unchanged.

If you have questions about the due date of your return, you can find specific information about each tax administered by the Department on our [website](#) or by contacting the Department's Central Tax Services Unit at (603) 230-5920.

*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 N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5000.*