

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX
OPERATORS LICENSE & RENEWAL**
LICENSE REQUIRED BEFORE OPERATING

New Application Renewal License # _____

TYPE OR PRINT CLEARLY

1	BUSINESS / TRADE NAME (IF INDIVIDUAL, PRINT FIRST NAME, THEN LAST NAME)		
2	NAME OF OWNER (IF INDIVIDUAL, PRINT LAST NAME, FIRST NAME; IF CORPORATION, PRINT CORPORATION NAME)		
3	MAILING ADDRESS		
4	MAILING ADDRESS CONTINUED		
5	CITY OR TOWN	STATE	ZIP CODE + 4

FOR DRA USE ONLY

License Number
Date Issued
SOS Business Registration #
Filing Requirements
<input type="checkbox"/> \$5.00 FEE

6(a) Type of Business Entity: ① Proprietorship ② Corporation ③ Partnership ④ Fiduciary ⑤ Non-Profit

6(b) Is the Business Entity an LLC? Yes

7 Federal Employer Identification Number of the above business: **FEIN:** _____ (Do Not Enter SSN Here)

8 Federal Employer Identification Number, Social Security Number or Department Identification Number under which the business taxes for this entity will be filed **FEIN/SSN:** _____ or **DIN:** N L _____

9 List all individual owners, partners, LLC members, managers, or corporate officers, as applicable:

9(a) PRINT NAME: FIRST, MI, LAST, SUFFIX	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS - NO PO BOXES
TITLE	TELEPHONE NUMBER	CITY/TOWN, STATE, ZIP CODE + 4
9(b) PRINT NAME: FIRST, MI, LAST, SUFFIX	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS - NO PO BOXES
TITLE	TELEPHONE NUMBER	CITY/TOWN, STATE, ZIP CODE + 4
9(c) PRINT NAME: FIRST, MI, LAST, SUFFIX	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS - NO PO BOXES
TITLE	TELEPHONE NUMBER	CITY/TOWN, STATE, ZIP CODE + 4

(FOR ADDITIONAL SPACE, CONTINUE ON PAGE 3)

10 Contact Person if other than above	PRINT NAME	TITLE	TELEPHONE NUMBER
11 BUSINESS TELEPHONE #	12	PHYSICAL BUSINESS ADDRESS IN NH (STREET ADDRESS, CITY, ZIP CODE)	
13 PROPOSED OPENING DATE (REQUIRED FOR NEW APPLICATIONS)	14	TYPE OF BUSINESS ACTIVITY	
15 Check here if you serve....	<input type="checkbox"/> Food <input type="checkbox"/> Alcoholic Beverages	Number of Seats in Restaurant and/or Lounge _____	
16 Check here if you rent....	<input type="checkbox"/> Sleeping Accommodations <input type="checkbox"/> Function Rooms	<input type="checkbox"/> # of Year-round Campsites	<input type="checkbox"/> Motor Vehicles
	<input type="checkbox"/> Number of Rooms <input type="checkbox"/> Seating Capacity	<input type="checkbox"/> # of Seasonal Campsites	
17 Check here <input type="checkbox"/>	if you are requesting permission to file returns as a seasonal filer. Specify month(s):		JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC
18 PRIOR BUSINESS NAME	18(a)	PRIOR OWNER(S) NAME	
19 NH BANKING INSTITUTION	19(a)	NAME OF ACCOUNT HOLDER	

Complete pages 1, 2, and 3 and submit to the NH Department of Revenue Administration with the required application fee.

I hereby certify that the given information is true and correct and in conformity with applicable State laws. I am aware of my responsibility, as an agent of the State in the collection and remittance of the Meals & Rentals Tax, to maintain records, as provided in RSA 78-A:19 and N.H. Code of Admin. Rules, Rev. 706.01.

FOR DRA USE ONLY

X
SIGNATURE (IN INK) OF OWNER/OPERATOR FROM LINE 9(a) DATE _____

X
SIGNATURE (IN INK) OF OWNER/OPERATOR FROM LINE 9(b) DATE _____

X
SIGNATURE (IN INK) OF OWNER/OPERATOR FROM LINE 9(c) DATE _____

\$5.00 fee **MUST** accompany this application
Make checks payable to **STATE OF NEW HAMPSHIRE**

MAIL TO:	NH DRA COLLECTION DIVISION PO BOX 454 CONCORD, NH 03302-0454
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX OPERATORS
LICENSE & RENEWAL (RSA 78-A:4)**

20 CONSOLIDATED RETURN	<p>Operators having more than one license may request permission to file on a consolidated basis provided all licenses use the same Federal Employer Identification Number. Operators must designate one license number to be the master (primary) license number and provide the business name, address and Meals & Rentals license number of each member of the group.</p> <p>20(a) ARE YOU REQUESTING TO BE A MEMBER OF A CONSOLIDATED MEALS & RENTALS FILING GROUP? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SPECIFY MASTER (PRIMARY) LICENSE NUMBER _____</p> <p>20(b) ARE YOU REQUESTING TO BE A MASTER (PRIMARY) FILER FOR A CONSOLIDATED MEALS & RENTALS FILING GROUP? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, ATTACH A LIST INDICATING MEMBERS' MEALS & RENTALS LICENSE #, BUSINESS NAME & ADDRESS.</p>																														
21 FRANCHISE INFORMATION	<p>IS THIS BUSINESS A FRANCHISE? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, COMPLETE THE FOLLOWING:</p> <p>FRANCHISE NAME _____</p> <p>CONTACT PERSON (LAST, FIRST, MI, SUFFIX) _____</p> <p>BUSINESS ADDRESS _____</p> <p>CITY _____ STATE _____ ZIP CODE + 4 _____</p> <p>MAILING ADDRESS _____</p> <p>CITY _____ STATE _____ ZIP CODE + 4 _____</p> <p>TELEPHONE / EXTENSION _____ FAX _____ E-MAIL ADDRESS _____</p>																														
22 BUSINESS LOCATION INFORMATION	<p>THE "PHYSICAL BUSINESS ADDRESS IN NH" AS LISTED ON LINE 12 IS: (CHECK ONE): <input type="checkbox"/> OWNED <input type="checkbox"/> LEASED/RENTED</p> <p>LANDLORD NAME _____ LANDLORD TELEPHONE NUMBER _____</p>																														
23 REGISTRATION, LICENSING & PERMIT INFORMATION	<p>23(a) IF CORPORATION, ENTER NAME AND ADDRESS OF NH REGISTERED AGENT: _____</p> <p>23(b) DOES OR DID THE APPLICANT PREVIOUSLY HOLD OR HAVE AN INTEREST IN ANY LIQUOR LICENSE? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">IF YES, DATE ISSUED</th> <th style="width:25%;">LICENSE NUMBER</th> <th style="width:50%;">NAME OF LICENSEE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>23(c) HAS APPLICANT PREVIOUSLY OWNED/HAD INTEREST IN ANY MEALS & RENTALS LICENSE? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">IF YES, DATE ISSUED</th> <th style="width:25%;">LICENSE NUMBER</th> <th style="width:50%;">NAME OF LICENSEE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>23(d) DO YOU HOLD ANY OTHER LOCAL AND/OR STATE LICENSES OR PERMITS? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, LIST (ATTACH ADDITIONAL SHEETS IF NECESSARY):</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">TYPE OF LICENSE</th> <th style="width:25%;">DATE ISSUED</th> <th style="width:25%;">LICENSE NUMBER</th> <th style="width:25%;">NAME OF LICENSEE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	IF YES, DATE ISSUED	LICENSE NUMBER	NAME OF LICENSEE							IF YES, DATE ISSUED	LICENSE NUMBER	NAME OF LICENSEE							TYPE OF LICENSE	DATE ISSUED	LICENSE NUMBER	NAME OF LICENSEE								
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX OPERATORS
LICENSE & RENEWAL (RSA 78-A:4)**

24 RECORDS RETENTION REQUIREMENTS

LICENSE# (if renewal): _____ BUSINESS NAME: _____

The following records are required to be retained for a minimum of three (3) years, pursuant to RSA 78-A:19 and N.H Code of Admin. Rules, Rev. 706.01:.

- 1) Complete Cash Register Tapes, including the summary and final register reading information
- 2) Complete General Ledger
- 3) Cash Receipts Journal
- 4) Sales Journal
- 5) Cash Disbursements Journal
- 6) Cash Payout Receipts and Summary
- 7) Credit Card Transaction Receipts for Customer Purchases, and Monthly Statements from Credit Card Processing Companies
- 8) Bank Statements With All Enclosures for All Business and Personal Accounts
- 9) Purchase Invoices
- 10) Beginning and Ending Inventory Valuations
- 11) Cost of Goods Sold Summary
- 12) Meals & Rentals Tax Booklet and/or Copies of E-filed Tax Returns
- 13) Payroll Records
- 14) Rental Agreements for Tenants/Motor Vehicle Renters
- 15) Guest Checks and Registration Cards for Tenants

I am aware of my responsibility, as an agent of the State in the collection and remittance of the Meals & Rentals Tax, to maintain records, as provided in RSA 78-A:19 and N.H Code of Admin. Rules, Rev. 706.01.

SIGNATURE (IN INK)

DATE

PRINT SIGNATORY NAME AND TITLE

KEEP A COPY OF ALL FORMS FOR YOUR RECORDS.
INCOMPLETE APPLICATIONS WILL BE RETURNED. ALLOW UP TO 120 DAYS FOR PROCESSING.

25 CONTINUED FROM LINE 9 (LIST ALL OWNERS, PARTNERS, MEMBERS, MANAGERS, OR CORPORATE OFFICERS AS APPLICABLE. ATTACH ADDITIONAL SHEETS IF NECESSARY)		
25(a) PRINT NAME: FIRST, MI, LAST, SUFFIX	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS - NO PO BOXES
TITLE	TELEPHONE NUMBER	CITY/TOWN, STATE, ZIP CODE + 4
X		
SIGNATURE (IN INK) OF OWNER/OPERATOR FROM LINE 25(a)		DATE
25(b) PRINT NAME: FIRST, MI, LAST, SUFFIX	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS - NO PO BOXES
TITLE	TELEPHONE NUMBER	CITY/TOWN, STATE, ZIP CODE + 4
X		
SIGNATURE (IN INK) OF OWNER/OPERATOR FROM LINE 25(b)		DATE
25(c) PRINT NAME: FIRST, MI, LAST, SUFFIX	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS - NO PO BOXES
TITLE	TELEPHONE NUMBER	CITY/TOWN, STATE, ZIP CODE + 4
X		
SIGNATURE (IN INK) OF OWNER/OPERATOR FROM LINE 25(c)		DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX OPERATORS
 LICENSE & RENEWAL (RSA 78-A:4)**
 GENERAL INSTRUCTIONS

WHO MUST FILE

Each operator shall obtain a license from the Department for each place of business within the state where it operates a hotel or any facility offering sleeping accommodations, sells taxable meals, or rents motor vehicles. The license remains valid until the license expires, the business ceases operation, a change in ownership occurs, or the license is revoked or suspended by the Department. The license shall be conspicuously posted in a public area upon the premises to which it relates.

WHEN TO FILE

A New Hampshire Meals & Rentals Tax License must be obtained prior to the start of business and renewed by June 30 of each odd-numbered year. File this form at least 30-days prior to the start of business or the expiration date of the existing license.

WHERE TO FILE

Mail to: NH DRA, PO Box 454, Concord, NH 03302-0454.

LICENSE FEE

The fee for an original license or timely license renewal is \$5. The fee shall be paid with the license application. Make check or money order payable to the STATE OF NEW HAMPSHIRE.

NEED HELP?

If you have any questions regarding the Meals & Rentals Tax, the TELEFILE System or the E-FILE System, Central Taxpayer Services is available between 8:00 am and 4:30 pm, Monday through Friday (603) 271-2191.

ELECTRONIC FILER

Any operator that does not choose to file electronically shall forfeit any commission retained, pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with less than \$25,000 in meals and rentals taxable revenue in the prior calendar year.

CONSOLIDATED RETURNS

Any operator who files 2 or more returns each month for a single legal entity may request to file on a consolidated basis. The request shall include the following: (1) Operator's designation of one license number to be the master license number; (2) Business name and license number for each member; and (3) Address for each member. An operator filing a consolidated return shall abide by the requirements contained in N.H. Code of Admin. Rules, Rev. 704 and keep records readily available that show activity by month for each individual license. Provided the operator meets the requirements in N.H. Code of Admin. Rules, Rev. 704.05(b), (c), and (d), permission shall be granted for filing on a consolidated basis.

DISCLOSURE OF SSN:

Disclosure of your Social Security Number to the NH Department of Revenue Administration is mandatory under N.H. Code of Admin. Rules, Rev. 708.04(c)(5). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. 405(c)(2)(C)(i). The tax information which is disclosed to the Department is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.

Incomplete applications will be returned to the applicant and will result in a delay in issuance of a license. Some common omissions/errors are:

- Application is incomplete or illegible
- The application is not signed
- Missing \$5 application fee

REQUEST TYPE

Check the appropriate box to indicate if this is an application for a new license or a renewal of an existing license. If this is an application for renewal, provide your current six digit license number issued by the Department.

LINE 1

Type or Print Business/Trade Name. If individual, print first name, then last name.

LINE 2

Type or Print the owner entity name (Corporation, Partnership, or Proprietor's Name). If individual, print last name, first name.

LINE 3 and 4

Type or Print the mailing address - abbreviate when possible.

LINE 5

Type or Print the City or Town, State and Zip code with extension.

LINE 6(a) and 6(b)

Check the type of entity the organization is tax as. If formed as a Limited Liability Company (LLC), also check the box on Line 6(b).

LINE 7

Type or print the Federal Employer Identification Number (FEIN) associated with the business/trade name. If applied for, enter "applied for" and notify the Department when received. To apply for an FEIN, contact the IRS at 1-800-829-4933 or visit www.irs.gov for more information.

LINE 8

Type or print the Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Department Identification Number (DIN) under which the business taxes for this operation will be reported.

LINE 9(a), 9(b) and 9(c)

List the names, titles, Social Security Numbers, phone numbers, and home addresses of the individual owners (Proprietorships), partners (Partnerships), members/managing members (Limited Liability Companies), president/treasurer and anyone else in a managerial capacity (Corporations). A managing member is an owner who is actively involved in the daily operations of the Limited Liability Company. Each listed owner must sign the application. If additional space is needed, continue on page 3, with corresponding signatures.

LINE 10

Enter the name, title and telephone number of the designated person to contact regarding licensing, returns, or payments.

LINE 11

Provide the NH business telephone number.

LINE 12

Type or Print the physical address where the business is located. For example, "1 Main St., Manchester, NH 03102".

LINE 13

Enter the proposed opening date of the business. NOTE: This license is required prior to commencing operations.

LINE 14

Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist inn, cottage, motor vehicle rentals, store, service station, rental agent, caterer, etc.) NOTE: If catering is provided, as well as other business activities, a separate license is required for the catering.

LINE 15

Check all applicable items served by this business. Indicate number of seats in restaurant and/or lounge.

LINE 16

Check appropriate box(es) to indicate if the business provides sleeping accommodations (indicate number of rooms), function rooms (indicate seating capacity), campsite rentals (indicate number and type of sites) or motor vehicle rentals.

LINE 17

If the operator desires to file tax returns on a seasonal basis that is less than twelve returns per year, check the box and indicate the months the business will be operated. A return is required for each month of the filing season, whether there is tax due or not. Monthly filing will be required unless seasonal permission is granted.

LINE 18 and 18(a)

In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).

LINE 19 and 19(a)

Enter the name of the NH banking institution into which the taxes collected will be deposited, and the name of the account holder.

Complete pages 1, 2 and 3 and submit with required payment to the NH Department of Revenue Administration.

SIGNATURE(S)

The signature in ink, of each person listed on Lines 9 and 25 is required. This certifies that the given information is true and correct and in conformity with applicable state laws.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX OPERATORS
 LICENSE & RENEWAL (RSA 78-A:4)**
 GENERAL INSTRUCTIONS (continued)

LINE 20 CONSOLIDATED RETURN

Operators who own or operate more than one Meals & Rentals Tax establishment may request permission to file their monthly returns as one "consolidated" return. If you are a member or applying to be a member of a consolidated filing group, put a check in the "Yes" box next to 20(a), enter the primary license number. The primary license number is usually the largest, oldest or first Meals & Rentals Tax License the business was issued. Check "Yes" in 20(b) if this CD-3 is for the primary license. If not requesting a consolidated return approval, check the "No" box for Line 20 (a) and (b).

LINE 21 FRANCHISE INFORMATION

Operators who own or operate a franchise business should check "Yes" and fill in the franchise information as indicated in Line 21. If this is not a franchise business, check the "No" box on Line 21.

LINE 22 BUSINESS LOCATION INFORMATION

Check the appropriate box to indicate whether the New Hampshire physical business property is owned or leased/rented by the Operator. If the applicant leases or rents the business property, they must also enter on the lines provided the name and telephone number of the owner or landlord of the business property. If the applicant owns the property, leave landlord information blank and go to Line 23.

LINE 23 REGISTRATIONS, LICENSING AND PERMIT INFORMATION

Enter on Line 23(a) the name and address of the NH Registered Agent. The Registered Agent is usually the accountant or attorney for the

business. If you are a sole proprietor not registered with the Secretary of State Corporate Division, you will not have a registered agent. If so, skip 23(a). If your business sells beer, wine or liquor, enter the NH Liquor License information in Line 23(b). If not, check "No" and proceed to line 23(c). If the owner/applicant has previously owned or had an interest in another Meals & Rentals Tax business, enter the name and license number for any previously owned business. If not, check "No" and proceed to Line 23(d). Enter in Line 23(d) information regarding any other state or locally issued license(s) or permits this business or owner holds such as, but not limited to, health permits, fire permits, corporate division registration, or occupational licenses.

LINE 24 RECORDS RETENTION REQUIREMENTS

If this is a renewal application, enter the license number and business name. If this is a new application, enter just the business name. The applicant/owner must sign in ink and date on the lines provided to signify the awareness of the Meals & Rentals Tax Operator's legal/statutory responsibility as an agent/operator of the State of New Hampshire for the collection and monthly remittance of all Meals and Rentals Tax as well as the obligation to maintain records in conformance with RSA 78-A:19 and the NH Code of Admin. Rules, Rev 706.01. Print the name and title of the applicant/owner on the spaces provided.

LINE 25 CONTINUED FROM LINE 9

If there are more than three owners, partners, LLC members, managers, or corporate officers, use additional Line 25 spaces to list them.