

The mission of the Taxpayer Advocate is threefold:

The primary goal is to address tax problems by providing assistance to those taxpayers who have been unsuccessful in resolving problems by utilizing all other available DRA resources;

The secondary goal is to identify and make recommendations to restructure departmental processes and procedures which may have created or contributed to your legitimate problems; and

Finally, the Taxpayer Advocate will evaluate the outcome of policy changes and the resulting impact on the taxpayer to ensure that taxpayer rights have been protected.

How do you know if your problem requires Taxpayer Advocate assistance?

Your problem may require Taxpayer Advocate assistance if your attempts at a resolution through the use of the appropriate resources listed on the back of this brochure have been unsuccessful; or, you have an ongoing continual problem with the filing of tax returns or have experienced continual assessments resulting from systemic processing problems.

Individuals who need auxiliary aids for effective communication in programs and services of the Department are invited to make their needs and preferences known to the NH Department of Revenue Administration, Taxpayer Advocate.

ADMINISTRATION, 109 Pleasant St, Concord, NH 03301 (603) 271-2318 Fax (603) 271-6121

AUDIT DIVISION, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-3400 Fax (603) 271-6146

CENTRAL TAXPAYER SERVICES, 109 Pleasant St, Concord, NH 03301 (603) 271-2191 Fax (603) 271-0489

COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03301 (603) 271-3701 Fax (603) 271-1756

DISCOVERY BUREAU, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-8454

DOCUMENT PROCESSING DIVISION, 109 Pleasant St, PO Box 637, Concord, NH 03302-0637 (603) 271-2191

HEARINGS BUREAU, 109 Pleasant St, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304

MUNICIPAL SERVICES DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-3397 Fax (603) 271-1161

PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271- 1161

TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191

DRA Web Site: www.nh.gov/revenue
Tax Forms - State of NH (603) 271-2192
TTY/TDD Relay Services (800) 735-2964

**State of New Hampshire
Department of Revenue Administration
(603) 271-2191**

Taxpayer Advocate



The New Hampshire Department of Revenue Administration ("DRA") is dedicated to the fair, equitable and consistent treatment of all taxpayers while ensuring the highest degree of professionalism and integrity. Therefore, in an effort to better serve the public, the DRA has appointed a Taxpayer Advocate to assist citizens and their representatives in the fair resolution of taxpayer problems.

If you have experienced a New Hampshire state tax problem that cannot be resolved after consulting all other standard DRA resources such as those listed on the back of this brochure, then the New Hampshire Department of Revenue Taxpayer Advocate may be able to help and, when needed, will act as an interface between the public and agency representatives.

The primary goal of the Taxpayer Advocate is to work with the public and agency representatives to resolve taxpayer issues and recommend solutions to problems that couldn't be corrected through routine procedures. The Taxpayer Advocate will attempt to identify the cause of taxpayer problems and will make recommendations to improve departmental procedures that may have created or contributed to them. Once changes have been made the Taxpayer Advocate will evaluate the outcome to determine if the cause has been corrected and taxpayer rights have been protected.

This brochure is provided as a guide to Taxpayer Advocate services. A Taxpayers' Bill of Rights is also available.

How do you contact the Taxpayer Advocate?

Robin Paveglio, Taxpayer Advocate
NH Dept. of Revenue Administration
109 Pleasant Street
PO Box 457
Concord, NH 03302-0457
Phone: (603) 271-2191
TTY/TDD Relay Service 1-800-735-2964
Fax (603) 271-0489

(Please do not send specific taxpayer information by e-mail or fax).

To receive assistance from the Taxpayer Advocate regarding a specific tax issue, you should provide in writing the following information:

Name, address, telephone number,
Power of Attorney (if represented);
Social Security, FEIN, or License #;
Tax type or return type;
Taxable periods;
Specific nature of problem; and
A list of all prior contacts or attempts
to contact the Department of Revenue
with dates and results.

The Taxpayer Advocate welcomes your constructive comments and suggestions for forms or systemic improvements.

You may also contact the Taxpayer Advocate with your recommendations or suggestions for forms or systemic improvements. The Taxpayer Advocate cannot make policy, but will be making recommendations for beneficial policy or forms changes to facilitate easier tax filing by the public.

What the Taxpayer Advocate can do for you.

The Taxpayer Advocate will listen to you. The Taxpayer Advocate is available to accept your suggestions for new or revised informational publications that will provide simplification or other improvements needed in tax laws, rules, forms, systems, or procedures intended to promote better understanding and voluntary compliance by taxpayers.

Once your situation has been reviewed, the Taxpayer Advocate will investigate, address, make recommendations and provide assistance in resolving problems. You will receive a confirmation of your request for assistance and when to expect a response. If for some reason the Taxpayer Advocate is unable to address the problem in the allotted time, you will be contacted and advised on the current status of your problem.

The Taxpayer Advocate will participate in educational and training programs within and outside the agency to encourage uniform understanding and application of taxation laws and rules.

If it is determined that the Taxpayer Advocate cannot assist you prior to your attempts at a resolution through standard departmental resources, the Advocate will connect you with the appropriate division or direct you to a resource that may help you solve your problem.

What the Taxpayer Advocate cannot do.

The Taxpayer Advocate cannot accept taxpayer requests for assistance when an administrative or formal appeal procedure should be used.

The Taxpayer Advocate cannot accept a request from a taxpayer who has received a response from the Department which has been reviewed and it is determined that the response was correct and valid.

The Taxpayer Advocate cannot accept routine inquiries that have not been previously addressed by the appropriate division or resource.

The Taxpayer Advocate cannot make department policy, but will make suggestions on beneficial policy changes.

Because the Taxpayer Advocate will be responsible for addressing only problems that cannot be solved by the appropriate division or resource listed on the back of this brochure, general technical, legal, or audit questions will continue to be handled through those channels first.

How Long Will it Take?

Every effort is made to address the taxpayer problem within 2 to 4 weeks. However, if the problem cannot be resolved within that time, the Taxpayer Advocate will maintain contact with the taxpayer until the problem is resolved or appropriately addressed.