



WHAT'S NEW?

Effective July 1, 2024, RSA 78-A:6-c, XI allows an exemption to the Meals & Rentals Tax for participants in the Restaurant Voucher Program. Meals consumed at or provided by a restaurant, cafe, or other food service establishment that are redeemed through the Bureau of Adult and Aging Services (FKA Bureau of Elderly and Adult Services) restaurant voucher program are exempt from tax.

WHEN TO FILE

Meals & Rentals Tax Returns must be filed on or before the 15th of the following month (see schedule on Worksheet for exceptions). You may access Granite Tax Connect (GTC) 24 hours a day, 7 days a week. If paper filing, the postmark on your envelope does not constitute a timely filed return. The Department must receive paper returns no later than the due date. To avoid delays in processing paper returns, operators must use the current M&R Return provided by the Department and submit it with an original signature.

WHERE TO FILE

File on-line at Granite Tax Connect gtc.revenue.nh.gov/TAP/ or mail to NH DRA, PO Box 637, Concord NH 03302-0637.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov or call the Forms Line at (603) 230-5001.

NEED HELP?

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



CHECK the AMENDED RETURN box if you are filing to make changes or corrections to a previously filed DP-14 for any ONE taxable period. If this is your final return, check the reason and enter the last day of business in the space provided. The original Meals & Rentals Tax Operator's License must be surrendered with your final return along with remittance of Form CD-100.

ENTER your business name on the line provided.

ENTER your **six (6)** digit Meals & Rentals Tax Operators License number in the block.

ENTER the taxable period.

LINE 1 - Enter the receipts/sales for the period for items sold if the tax **is not** included in the price of the item sold.

LINE 2 - Multiply Line 1 by .085 and **Enter** on Line 2.

LINE 3 - Enter the gross receipts/gross sales for the period for items if the tax is included in the price of the item sold.

LINE 4 - Multiply Line 3 by .07834 and **Enter** on Line 4.

LINE 5 - Enter the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

LINE 6 - Enter the total room rental receipts minus any tax-exempt amount included on Line 21.

LINE 7 - Enter permanent resident receipts. (Receipts received from occupants having at least 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)

LINE 8 - Enter the taxable room rental receipts, Line 6 minus Line 7.

LINE 9 - Enter the TOTAL ROOM RENTAL TAX. Check the rate which applies. Multiply Line 8 by rate, .085 if tax excluded or .07834 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

LINE 10 - Enter the total motor vehicle rental receipts minus any tax-exempt amount included on line 21.

LINE 11 - Enter the TOTAL MOTOR VEHICLE RENTAL TAX. Check the rate which applies. Multiply Line 10 by rate, .085 if tax excluded or .07834 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY**.

LINE 12 - Enter the total amount of tax, by adding Line 5 plus Line 9 plus Line 11 to calculate the total amount of the tax.

NOTE: Operators who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the correct tax liability or \$5,000.

LINE 13 - Multiply Line 12 by .03 and **Enter** total on Line 13. A commission of 3% on total amount of tax due MAY NOT be deducted by an operator not meeting the requirements of Rev 706.01(b), RSA 78-A:7,III and RSA 78-A:8. (See also eligibility requirements for 3% commission and paper returns in General Instructions of the Meals & Rentals Tax Booklet.)

LINE 14 - Enter payments made in advance of the due date for the current tax period **or** for any Meals and Rentals Tax Credit Approval Letter you **received** from the Department.

LINE 15 - Enter total deductions, Line 13 plus Line 14.

LINE 16 - INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid. Multiply Tax due by number of days from due date to date tax was paid by daily rate decimal equivalent of 0.000274 for 2025.

LINE 17 - FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

LINE 18 - FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

LINE 19 - Enter the total of Lines 16 through 18 to calculate the total additions to tax.

LINE 20 - Enter the total due (Line 12 minus Line 15 plus Line 19).

LINE 21 - Enter tax exempt Meals & Rentals receipts other than permanent resident receipts reported on line 7.

SIGNATURES

The return must be signed in ink and dated by the taxpayer. If the return was completed by a paid preparer, then the preparer must also sign in ink and date the return. The preparer must also enter their federal preparer tax identification number and complete address.