

## THOUGHT LEADERSHIP

LEGAL UPDATES

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# New Hampshire Establishes Amnesty Program for Taxpayers

New Hampshire passed legislation this year to establish a one-time opportunity for taxpayers to pay all outstanding taxes and receive amnesty from penalties and one-half of the interest that has accrued since the tax was due. All taxes collected by the New Hampshire Department of Revenue Administration qualify for the amnesty program.

While New Hampshire does not impose an individual income tax or a sales tax, all taxes, including business enterprise, business profits, interest & dividends, tobacco, and real estate transfer, can be paid under the amnesty program.

The amnesty is available even if the taxpayer has appealed or intends to appeal any assessment. Importantly, participation in the amnesty program does not forfeit the right to appeal.

To take advantage of the tax amnesty program, any required outstanding tax returns must be filed and taxes paid, plus 50% of the interest during the tax amnesty period, which will run from December 1, 2025, through February 15, 2026. The New Hampshire Department of Revenue Administration intends to make an online interest calculator available to assist with the calculation.

Taxpayers with unpaid New Hampshire taxes, especially those who may be facing significant penalties and interest, should consider the benefits of participating in the amnesty program. Even if the tax assessments are disputed, the program provides an opportunity to hedge against unfavorable decisions while preserving the ability to appeal.

### Contact us

For further details or additional information, please contact Smitha Chintamaneni, Bill Schenkelberg, or a member of the Husch Blackwell State & Local Taxation team.