

New Hampshire

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# Department of Revenue Administration

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## Taxpayer Assistance - Requests for Resale & Exempt Certificates

The State of New Hampshire does not have a general sales and use tax. Therefore, the Department does not issue Certificates for Resale or Tax Exemptions, nor does the Department issue tax exempt numbers. Please print this page and present it to any entity that requires confirmation that New Hampshire does not issue Certificates for Resale or Tax Exemptions.

Should a company refuse to sell to you because you do not have a New Hampshire tax exempt number, you may refer them to the New Hampshire Department of Revenue Administration at (603) 230-5030 for clarification.

If you are requesting a resale certificate for the Communications Services Tax ([RSA 82-A](#)) and currently the company is filing the Communications Services Tax with the Department, please complete and sign the Application for Resale for the Communication Services Tax and mail it to:

New Hampshire Department of Revenue Administration  
Audit Division  
PO Box 457  
Concord, NH 03302-0457

New Hampshire Department of Revenue Administration  
Governor Hugh Gallen State Office Park  
109 Pleasant Street (Medical & Surgical Building), Concord NH  
(603) 230-5000 | TDD Access Relay NH: 1-800-735-2964 | fax: (603) 230-5945  
[Contact the Webmaster](#)