

United States Bankruptcy Court for the District of Delaware	
Name of Debtor: Berlin Station, LLC Case Number: 24-10236	For Court Use Only Claim Number: 0000010000 File Date: 02/16/2024 12:44:02

Proof of Claim (Official Form 410)

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. With the exception of 503(b)(9), do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503. Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

04/22

Part 1: Identify the Claim

1. Who is the current creditor? State of New Hampshire
 Name of the current creditor (the person or entity to be paid for this claim): _____
 Other names the creditor used with the debtor: _____

2. Has this claim been acquired from someone else? No Yes. From whom? _____

3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

Name: State of New Hampshire
 Address: NH- DRA Legal Bureau
 PO Box 457
 City: Concord
 State: NH ZIP Code: 03302
 Country (if International): _____
 Phone: 603-230-5029
 Email: Cheryl.C.Deshaies@dra.nh.gov

Where should payments to the creditor be sent? (if different)

Name: _____
 Address: _____
 City: _____
 State: _____ ZIP Code: _____
 Country (if International): _____
 Phone: _____
 Email: _____

4. Does this claim amend one already filed?
 No
 Yes.
 Claim number on court claims register (if known) _____
 Filed on _____ MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?
 No
 Yes.
 Who made the earlier filing?

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?

No
 Yes.
 Last 4 digits of the debtor's account or any number you use to identify the debtor:
 1913 _____

7. How much is the claim?
 20,438.20
 \$ _____

Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim?
 Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.

Tax Claims

9. Is all or part of the claim secured?
 No
 Yes. The claim is secured by a lien on property.
Nature of property:
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (official Form 410-A) with this *Proof of Claim*.

Motor vehicle
 Other. Describe: _____

Basis for perfection:

Attach redacted copies of documents, if any, that show evidence of perfection of security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____
 (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____%
 Fixed Variable

10. Is this claim based on a lease?
 No
 Yes. **Amount necessary to cure any default as of the date of petition.**
 \$ _____

11. Is this claim subject to a right of setoff?
 No
 Yes. Identify the property:

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?
 No
 Yes. *Check one:*
 Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
 Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).
 Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).
 Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).
 Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).
 Other. Specify subsection of 11 U.S.C. § 507 (a) (_____) that applies.

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

Amount entitled to priority
 \$ _____
 \$ _____
 20,438.20
 \$ _____
 \$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Does this claim qualify as an Administrative Expense under 11 U.S.C. § 503(b)(9)?
 No
 Yes. **Amount that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9):** \$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other co-debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Cheryl C. Deshaies 02/16/2024 12:44:02
Signature Date

Provide the name and contact information of the person completing and signing this claim:

Name Cheryl C. Deshaies
Address NHDRA
PO Box 457
City Concord
State NH Zip 03302
Country (in international)
Phone 603-230-5029
Email cheryl.c.deshaies@dra.nh.gov

NH DEPARTMENT OF REVENUE ADMINISTRATION
LEGAL BUREAU
P.O. Box 457
Concord, NH 03302-0457

PROOF OF CLAIM SUMMARY

IN THE MATTER OF:

BERLIN STATION LLC
ANTONIO BIANCO

3507 KYOTO GARDENS DR 320
PALM BEACH GARDENS FL 33410-2799

DOCKET # 24-10235
TYPE Chapter 11
DATE OF PETITION 02/09/2024

UNSECURED PRIORITY CLAIMS under section 507(a)(8) of the Bankruptcy Code

<u>Account ID</u>	<u>Tax Type</u>	<u>Tax Period(s) Ending</u>	<u>Date Return Filed</u>	<u>Assessment Date</u>	<u>Tax Due</u>	<u>Interest Charge</u>	<u>Penalty</u>	<u>Total</u>
0037748-9	Business Tax	12/31/2023	Not Filed	Estimated	Unknown	Unknown	\$0.00	Unknown
0037758-8	Interest and Dividends Tax	12/31/2023	Not Filed	Estimated	Unknown	Unknown	\$0.00	Unknown
0037758-8	Interest and Dividends Tax	12/31/2021	Not Filed	Estimated	Unknown	Unknown	\$0.00	Unknown
0037758-8	Interest and Dividends Tax	12/31/2017	Not Filed	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2025	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2024	N/A	01/22/2024	\$20,438.20	\$0.00	\$0.00	\$20,438.20
0058056-1	Utility Property Tax	03/31/2022	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2021	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2020	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2019	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2018	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
0058056-1	Utility Property Tax	03/31/2017	N/A	Estimated	Unknown	Unknown	\$0.00	Unknown
					\$20,438.20	\$0.00	\$0.00	\$20,438.20

GENERAL UNSECURED CLAIMS

<u>Account ID</u>	<u>Tax Type</u>	<u>Tax Period(s) Ending</u>	<u>Date Return Filed</u>	<u>Assessment Date</u>	<u>Tax Due</u>	<u>Interest Charge</u>	<u>Penalty</u>	<u>Total</u>
0037748-9	Business Tax	12/31/2022	09/15/2023	09/25/2023	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2021	08/29/2022	12/06/2022	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2020	01/26/2023	01/26/2023	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2019	09/03/2020	09/03/2020	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2018	04/09/2019	09/27/2019	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2017	08/22/2018	10/17/2018	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2016	04/18/2017	11/09/2017	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2015	06/05/2019	09/27/2019	\$0.00	\$0.00	\$0.00	\$0.00
0037748-9	Business Tax	12/31/2014	06/05/2019	08/13/2019	\$0.00	\$0.00	\$0.00	\$0.00
0037758-8	Interest and Dividends Tax	12/31/2022	09/15/2023	09/15/2023	\$0.00	\$0.00	\$0.00	\$0.00

0037758-8	Interest and Dividends Tax	12/31/2020	01/26/2023	01/26/2023	\$0.00	\$0.00	\$0.00	\$0.00
0037758-8	Interest and Dividends Tax	12/31/2019	09/03/2020	09/03/2020	\$0.00	\$0.00	\$0.00	\$0.00
0037758-8	Interest and Dividends Tax	12/31/2018	04/09/2019	04/09/2019	\$0.00	\$0.00	\$0.00	\$0.00
0058056-1	Utility Property Tax	03/31/2023	N/A	01/23/2023	\$0.00	\$0.00	\$0.00	\$0.00
					\$0.00	\$0.00	\$0.00	\$0.00

TOTAL AMOUNT OF CLAIM \$20,438.20



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718

(603) 230-5000
www.revenue.nh.gov



Ora M. LeMere
Assistant Commissioner



BERLIN STATION LLC
1 CATE ST STE 100
PORTSMOUTH NH 03801-7107

Date: December 6, 2022
Letter ID: L0000622822
Account ID: 0037748-9
Filing Period: December 31, 2021
Account Type: Business Tax

Notice of Assessment

BILLED UNAUDITED

The amount shown is due upon receipt. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov.

A breakdown of penalties/fees, as well as payments/credits applied towards your liability, is provided on the back.

Billing Summary

Tax	\$208,876.00
Interest	\$5,742.54
Penalties/Fees	\$15,759.60
Payments/Credits	\$(51,280.00)
Amount Due	\$179,098.14

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by February 5, 2023 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

Enclosed is the Taxpayers' Bill of Rights which outlines the rights and remedies you have as a taxpayer in New Hampshire. If you have any questions about this letter, call us between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

Please remove this portion and mail with your payment

PAYMENT DUE UPON RECEIPT

Letter ID: L0000622822
Media Number: 05-007-652-3820
Account ID: 0037748-9
Filing Period: December 31, 2021



Amount Due: \$179,098.14

Amount Enclosed:

999999 050076 523820 030000 37748904 12312021

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE

MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner



BERLIN STATION LLC
1 CATE ST STE 100
PORTSMOUTH NH 03801-7107

Date: December 6, 2022
Letter ID: L0000622822
Account ID: 0037748-9
Filing Period: December 31, 2021
Account Type: Business Tax

Notice of Assessment

BILLED UNAUDITED

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A breakdown of penalties/fees, as well as payments/credits applied towards your liability, is provided on the back.

Billing Summary

Tax	\$208,876.00
Interest	\$5,742.54
Penalties/Fees	\$15,759.60
Payments/Credits	\$(51,280.00)
Amount Due	\$179,098.14

Accrued Penalties/Fees

Penalty/Fee	Amount
Penalty - Failure to Pay	\$15,759.60
Total	\$15,759.60

Payments/Credits

Effective	Payment/Credit	Amount
4/30/2021	Estimate Payment	(\$12,820.00)
5/28/2021	Estimate Payment	(\$12,820.00)
8/31/2021	Estimate Payment	(\$12,820.00)
11/30/2021	Estimate Payment	(\$12,820.00)
Total		\$(51,280.00)

Please remove this portion and mail with your payment

Payment Options

1. Submit payment online at www.revenue.nh.gov/gtc
 - **Already have a web logon:** Log into Granite Tax Connect to pay this notice. You may schedule a same day payment or schedule a future dated payment.
 - **Don't have a web logon:** Click "Pay a Voucher Received From the Department" and follow the steps. The information required is provided on the reverse side of this notice.
2. Mail payment along with this voucher to the "MAIL TO:" address indicated on the reverse side of this notice.



Lindsey M. Stepp
Commissioner

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109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718

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www.revenue.nh.gov



Ora M. LeMere
Assistant Commissioner



BERLIN STATION LLC
631 US HIGHWAY 1 STE 300
NORTH PALM BEACH FL 33408-4620

Date: September 25, 2023
Letter ID: L0000796073
Account ID: 0037748-9
Filing Period: December 31, 2022
Account Type: Business Tax

Notice of Assessment

BILLED UNAUDITED

The amount shown is due upon receipt. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov.

Billing Summary

Tax	\$243,116.00
Interest	\$9,045.24
Penalties/Fees	\$24,311.60
Credits/Payments	\$0.00
Amount Due	\$276,472.84

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by November 25, 2023 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

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Please remove this portion and mail with your payment

PAYMENT DUE UPON RECEIPT

Letter ID: L0000796073
Media Number: 05-007-932-4338
Account ID: 0037748-9
Filing Period: December 31, 2022



Amount Due: \$276,472.84

Amount Enclosed:

999999 050079 324338 030000 37748904 12312022

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE

MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718

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Ora M. LeMere
Assistant Commissioner



BERLIN STATION LLC
631 US HIGHWAY 1 STE 300
NORTH PALM BEACH FL 33408-4620

Date: September 25, 2023
Letter ID: L0000796073
Account ID: 0037748-9
Filing Period: December 31, 2022
Account Type: Business Tax

Notice of Assessment

BILLED UNAUDITED

The amount shown is due upon receipt. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov/gtc.

Billing Summary

Tax	\$243,116.00
Interest	\$9,045.24
Penalties/Fees	\$24,311.60
Credits/Payments	\$0.00
Amount Due	\$276,472.84

Accrued Penalties/Fees

Penalty/Fee	Amount
Penalty - Failure to Pay	\$24,311.60
Total	\$24,311.60

Please remove this portion and mail with your payment

Payment Options

1. Submit payment online at www.revenue.nh.gov/gtc
 - **Already have a web logon:** Log into Granite Tax Connect to pay this notice. You may schedule a same day payment or schedule a future dated payment.
 - **Don't have a web logon:** Click "Pay a Voucher Received From the Department" and follow the steps. The information required is provided on the reverse side of this notice.
2. Mail payment along with this voucher to the "MAIL TO:" address indicated on the reverse side of this notice.



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718

(603) 230-5000
www.revenue.nh.gov



Ora M. LeMere
Assistant Commissioner



ROBERT J DESROSIERS
BERLIN STATION LLC
27 PEARL ST FL 4
PORTLAND ME 04101-6302

Date: January 23, 2023
Letter ID: L0000695198
Account ID: 0058056-1
Filing Period: March 31, 2023
Account Type: Utility Property Tax

Notice of Assessment

BILLED UNAUDITED

The amount shown is due upon receipt. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov/gtc.

A breakdown of penalties/fees, as well as payments/credits applied towards your liability, is provided on the back.

Billing Summary

Tax	\$202,224.00
Interest	\$8.88
Penalties/Fees	\$2,793.85
Payments/Credits	\$(194,507.94)
Amount Due	\$10,518.79

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by February 13, 2023 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

Enclosed is the Taxpayers' Bill of Rights which outlines the rights and remedies you have as a taxpayer in New Hampshire. If you have any questions about this letter, call us between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

Please remove this portion and mail with your payment

PAYMENT DUE UPON RECEIPT

Letter ID: L0000695198
Media Number: 05-007-648-0551
Account ID: 0058056-1
Filing Period: March 31, 2023



Amount Due: \$10,518.79

Amount Enclosed:

999999 050076 480551 030000 58056109 03312023

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE

MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 3718
Concord, NH 03302-3718

(603) 230-5000
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Ora M. LeMere
Assistant Commissioner



ROBERT J DESROSIERS
BERLIN STATION LLC
27 PEARL ST FL 4
PORTLAND ME 04101-6302

Date: January 23, 2023
Letter ID: L0000695198
Account ID: 0058056-1
Filing Period: March 31, 2023
Account Type: Utility Property Tax

Notice of Assessment

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A breakdown of penalties/fees, as well as payments/credits applied towards your liability, is provided on the back.

Billing Summary

Tax	\$202,224.00
Interest	\$8.88
Penalties/Fees	\$2,793.85
Payments/Credits	\$(194,507.94)
Amount Due	\$10,518.79

Accrued Penalties/Fees

Penalty/Fee	Amount
Penalty - Failure to File	\$2,022.24
Penalty - Failure to Pay	\$771.61
Total	\$2,793.85

Payments/Credits

Effective	Payment/Credit	Amount
12/1/2021	Credit Carry Forward - In	(\$35,885.06)
4/4/2022	Estimate Payment	(\$12,741.93)
6/2/2022	Estimate Payment	(\$48,626.99)
9/2/2022	Estimate Payment	(\$48,626.98)
12/9/2022	Estimate Payment	(\$48,626.98)
Total		\$(194,507.94)

Please remove this portion and mail with your payment

Payment Options

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Commissioner

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Ora M. LeMere
Assistant Commissioner



BERLIN STATION LLC
631 US HIGHWAY 1 STE 300
NORTH PALM BEACH FL 33408-4620

Date: January 22, 2024
Letter ID: L0000902235
Account ID: 0058056-1
Filing Period: March 31, 2024
Account Type: Utility Property Tax

Notice of Assessment

BILLED UNAUDITED

Our records indicate you have an outstanding balance on your Utility Property Tax account.

The amount shown is due upon receipt. Payment may be mailed with the voucher below or submitted online at www.revenue.nh.gov.

Billing Summary

Tax	\$201,484.80
Interest	\$297.96
Penalties/Fees	\$22,155.09
Credits/Payments	\$(82.38)
Amount Due	\$223,855.47

If you do not agree with the information provided in this notice, you have the right to an appeal. **You must file your appeal with the Department's Hearings Bureau by February 12, 2024 as prescribed in RSA 21-J:28-b.** Your appeal must be in writing and include an original signature by you or your authorized representative. The appeal must contain the following information:

- Name and address of the taxpayer, and taxpayer's representative (if any)
- Taxpayer identification number and/or license number
- A copy of the notice or denial received

Enclosed is the Taxpayers' Bill of Rights which outlines the rights and remedies you have as a taxpayer in New Hampshire. If you have any questions about this letter, call us between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

Please remove this portion and mail with your payment

PAYMENT DUE UPON RECEIPT

Letter ID: L0000902235
Media Number: 99-008-104-0800
Account ID: 0058056-1
Filing Period: March 31, 2024



Amount Due: \$223,855.47

Amount Enclosed:

999999 990081 040800 030000 00000009 03312024

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE

MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265

Accrued Penalties/Fees

Penalty/Fee	Amount
Penalty - Failure to File	\$2,014.85
Penalty - Failure to Pay	\$20,140.24
Total	\$22,155.09

Payments/Credits

Effective	Payment/Credit	Amount
6/2/2023	Credit Carry Forward - In	(\$82.38)
Total		\$(82.38)

Please remove this portion and mail with your payment

Payment Options

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 - **Already have a web logon:** Log into Granite Tax Connect to pay this notice. You may schedule a same day payment or schedule a future dated payment.
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

TAXPAYERS' BILL OF RIGHTS

NOTE: Failure of the Department of Revenue Administration or its employees to comply with a provision of the Taxpayers' Bill of Rights does not excuse a taxpayer from payment of taxes that are owed.

PAYMENT PROCESSING Payments made in an amount less than the total amount due will be applied first against fees and penalties, second against interest, and third against tax due. Interest will continue to accrue on any outstanding unpaid tax liability.

CLAIMS FOR REFUND OF TAXES If you believe that you have overpaid your taxes and have not been subject to the assessment of taxes by the Department, you may request a refund by filing an amended return or written request for refund. Your refund request must include an explanation of the specific grounds for your claim. A request for refund must be filed by the later of 3 years from the original due date of the tax or 2 years from the date you paid the tax. The 2 years from the date paid does not apply when the payment is for a notice of assessment or demand for payment by the Department. If the Department denies your request for refund, you may file a written appeal with the Department within 60 days of the notice of denial. The procedure for appeal is explained under "**Tax Notice Appeals**" below. Any request for refund or credit of tax filed, based on the allegation that the tax is **unconstitutional**, shall be filed within 120 days of the due date of the tax.

TAX NOTICE APPEALS If you do not agree with the assessment of additional tax, penalties or interest, or if your request for refund of tax, penalties, or interest is denied, you have the right to an appeal. **You must file your appeal with the Department Hearings Bureau within 60 days of the notice of the assessment or denial of a request for a refund of taxes, penalties or interest assessed.** Your appeal must be in writing and signed by you or a person you have authorized by power of attorney to sign for you. (*A-101 Appeal form can be accessed at www.revenue.nh.gov/.*) It must contain the following information: (a) your name or business, if applicable, address, social security number or federal identification number, or department license number; (b) name and address of your representative, if any; (c) a concise statement of the facts and issues involved, and the tax year; (d) the action that you wish the Department to take; (e) the identification of any statutes, rules, orders, cases, or other authority that entitles you to have the Department act as requested; and (f) a copy of the notice of assessment or denial you received. You may file your appeal by delivering it to the Department Hearings Bureau during normal business hours (8:00 am to 4:30 pm M-F) or by mailing it to the following address: NH DEPT. OF REVENUE ADMINISTRATION, HEARINGS BUREAU, PO BOX 1467, CONCORD, NEW HAMPSHIRE 03302-1467. An appeal sent by mail will be considered timely filed if placed in the United States mail and legibly postmarked on or before the expiration of the applicable 60-day appeal period.

You have the right to pay the outstanding liability at any point after a notice of assessment is issued to prevent further interest from accruing. However, payment of the liability is not required to pursue an appeal and does not affect your right to an appeal. Once the hearings adjudicative process is completed, if you do not agree with the final decision of the Hearing Officer, you have the right to appeal, within 30 days of the notice of the decision, by petitioning the Board of Tax and Land Appeals or the Superior Court in the county in which you reside or have a place of business.

COLLECTION OF TAXES Failure to pay any taxes, penalties or interest when due or assessed, or to comply with the tax laws may result in the following actions: *The Department issuing a demand for payment. *Liens may be placed upon your real estate, personal property, and property interests including bank accounts, accounts receivable, security interests, and similar items. Also, the lien property may be subject to a tax sale. *Distraint (i.e., notice of seizure of property) may be issued and the seized property sold with the proceeds applied to the balance owed. *If you have a license from the Department, proceedings may be started to revoke or suspend your license. *If you are applying for a license, or renewal of a license, from the Department, your license application may be denied. *You may be required to post a bond to guarantee payment of taxes collected from others. *Further court action may be brought against you by the Attorney General. You may request an installment payment agreement for any taxes, penalties or interest that you owe. Such agreements are at the discretion of the Department and must be secured by lien upon your property adequate to secure the debt. If your financial circumstances change or if you have not satisfied the terms of the agreement, the agreement may be modified or terminated by the Department upon 30 days' notice.

TAXPAYER REMEDIES If you have solicited written advice from the Department and have relied upon that advice, and that advice proved to be erroneous, you have a right to an abatement of any penalties assessed against you. To be entitled to such abatement, you must have included complete and accurate information in your written request for advice.

The Department has a duty to advise you of your rights as set forth in this document. If the Department fails to advise you of your rights, the statute of limitations for assessment or the time for appeal of assessment or for denial of refund is suspended until the Department complies with its duty.

AUDITS OF RETURNS OR DOCUMENTS AND ASSESSMENTS The Department audits only a portion of the returns or documents filed each year. If your return or document is selected for audit, it does not mean that you have done something wrong. Many audits close without change. In other cases, the examination may show that you have overpaid your tax. If you are due a refund, one will be sent to you without further request. However, if you have any outstanding tax liability not on appeal or for which the appeal period has not expired, the Department will apply the refund to such liability. There are several ways an audit may be handled. For example, the examination of your records may be by correspondence, or by review at the Department's office. In other instances your records may be audited at your residence, place of business, or your representative's place of business.

If the Department finds that additional tax, penalties or interest are due after the audit, an assessment in the form of a notice of assessment will be issued. You have the right to an explanation of the reasons for any change to your tax liability or the reasons for any penalties assessed.

CONFIDENTIALITY OF TAXPAYER INFORMATION All tax or financial information you provide to the Department, either on returns or through Department investigation, is held in strict confidence by law. The information may be disclosed to the United States 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 New Hampshire Revised Statutes Annotated 21-J:14.

The taxpayer's disclosure of their Social Security Number (SSN) or Federal Employer Identification Number (FEIN) is mandatory under Department of Revenue Administration Rule Rev. 203.01 and authorized under RSA 21-J:27-a and Rev. 2903.02. 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).

It is mandatory to furnish SSNs or FEINs when required by Department Rule Rev. 203.01 when an appeal is filed. The failure to provide SSNs or FEINs may result in a rejection of an appeal.

ADMINISTRATIVE RULES The Department's administrative rules are available on our web site at www.revenue.nh.gov/ or you may make copies for a fee by visiting any state Depository Library.

ADA COMPLIANCE Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.