

 OPEN MENU

## 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.*

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 [\(603\) 230-5920](tel:6032305920) for clarification. You may also print this page and present it to any entity that requires confirmation that New Hampshire does not issue Certificates for Resale or Tax Exemptions.



If you are requesting a resale certificate for the Communications Services Tax (CST) under [RSA 82-A](#) and currently filing CST with the Department, please complete and sign the form DP-143, Application for Resale for the Communications Services Tax, which can be found on our [Forms page](#), and mail it to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
PO Box 637  
Concord, NH 03302-0637

For additional information regarding the CST, you can visit our [Taxes at a Glance](#) page or call the Department at [\(603\) 230-5920](tel:6032305920).



**Address:**

109 Pleasant Street | Concord NH 03301  
(603) 230-5000  
TDD Access: 1-800-735-2946  
Hours: Monday through Friday | 8 AM – 4:30 PM

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