

DO NOT STAPLE



New Hampshire Department of Revenue Administration

CD-57-S

REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION REAL ESTATE SELLER (GRANTOR)

STEP 1 - SELLER

Grantor / Assignor / Transferor (use new mailing address)

Entity Type - (Check One): Individual Joint Partnership Corporation Trust LLC

Original Return Amended Return

Seller 1 - Last Name / Entity

First Name

FEIN / SSN

Seller 2 - Last Name / Entity

First Name

FEIN / SSN

Street No.

Street Name

Apt / Unit

Phone Number

City

State

Zip Code + 4 (or Canadian Postal Code)

STEP 2 - PURCHASER

Grantee / Assignee / Transferee

Last Name / Entity

First Name

Last Name / Entity

First Name

STEP 3 - REAL ESTATE

Municipality

County

Street No.

Street Name

Apt / Unit

Multi Town Sale?

If Yes, list municipalities:

Yes No

STEP 4 - DEED

Transfer Date

Recording Date

Book No.

Page No.

Deed Type (Check one): Warranty Quitclaim Mortgage Sheriffs Tax Foreclosure Commissioner's Fiduciary Probate In Lieu of Foreclosure



**REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION REAL ESTATE SELLER (GRANTOR)**

**STEP 5 - TAX AMOUNT**

a) Full price or consideration for the real estate

b) Divide Line 5(a) by \$100

c) Tax rate per \$100 at time of transfer

d) Subtotal of Seller's tax (Minimum of \$20 for all considerations \$4,000 or less, per RSA 78-B:1)

e) Total tax paid to County on behalf of Seller and Purchaser

Are you claiming tax exemption under RSA 78-B:2?  Yes  No **DO NOT** file form CD-57-S for transfers specifically exempted from taxation under RSA 78-B:2, EXCEPT transfers exempted by RSA 78-B:2, IX. **Form CD-57-S must be filed for non-contractual transfers exempted under RSA 78-B:2, IX.**

**STEP 6 - TAXPAYER'S SIGNATURE & INFORMATION (Seller's Signature is Required)**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. I also agree and affirm that the full price or consideration paid for the real estate transferred by this deed is as reported in Step 5(a) of this form.

Seller 1 Signature  MDDYYYY

Seller 1 Printed Name

Seller 2 Signature  MDDYYYY

Seller 2 Printed Name



**REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION REAL ESTATE SELLER (GRANTOR)  
 SIGNATURE PAGE**

**STEP 7 - PREPARER'S SIGNATURE & INFORMATION (If prepared by someone other than the Seller)**

**Power of Attorney (POA):** By checking this box and signing Step 6, you authorize the preparer listed on this return to act on your behalf for this return only, including entering the book and page numbers and filing this return electronically.

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

Preparer's Signature (if other than taxpayer)

MMDDYYYY

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Preparer's Printed Name (required if POA box is checked)

Entity

Last Name

First Name

Street No.

Street Name

Apt / Unit

Phone Number

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City

State

Zip Code + 4 (or Canadian Postal Code)

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### **WHAT IS REAL ESTATE TRANSFER TAX?**

It is a tax on the transfer, sale, or granting of real property or an interest in real property. Where the price or consideration is \$4,000 or less there is a minimum tax of \$20 to both, the purchaser and the seller. The tax rate from 7/1/99 to present is \$0.75 per \$100.

### **WHAT IS FAIR MARKET VALUE?**

Rev 801.04 "Fair market value" means the price property would command in an arms length transaction if sold by a seller who is willing, but not compelled, to sell and purchased by a purchaser who is willing, but not compelled, to purchase.

### **WHAT IS PRICE OR CONSIDERATION?**

Price or consideration means the amount of money, other property and services, or property or services valued in money which is given in exchange for real estate and measured at a time immediately after the transfer of the real estate.

### **WHEN TO FILE**

A Declaration of Consideration (Form CD-57-S) must be filed with the NH Department of Revenue Administration (NH DRA) within 30 days of recording the deed.

### **WHO MUST FILE**

For all contractual transfers, **and non-contractual transfers under RSA 78-B:2, IX**, the purchaser, grantee, assignee, or transferee must file and sign the Declaration CD-57-S.

### **ARE THERE EXEMPTIONS FOR PAYMENT OF THE TAX?**

Every transfer, sale or granting of real property or an interest in real property is taxable unless exempted by statute. Please refer to the list of exemptions under RSA 78-B:2. Please note that the Form CD-57-S is not required for transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2, IX.

### **WHO MUST PAY?**

The tax is assessed on **both** the purchaser and the seller, with a minimum charge of \$20 each. The tax is paid at the Register of Deeds office in the county where the property is located. **DO NOT** send the tax payment with this Declaration.

### **WHERE TO FILE**

File online at Granite Tax Connect [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc) or mail to NH DRA, Taxpayer Services Division, PO Box 3308, Concord, NH 03302-3308

### **PENALTIES**

**FAILURE TO FILE:** If a return is not filed on a timely basis, a failure to file penalty equal to 5% of the outstanding balance, with a minimum of \$10 per month, is charged for each of the first five months or parts thereof after the return is due. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater.

**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 nonpayment or under payment.

**In addition, there is a penalty equal to 100% of the additional tax due if either the buyer or seller makes a false statement on either the transfer tax form or deed that no tax is due, or pays tax on less than the actual price or consideration for the transfer. The 100% false statement penalty is in lieu of the 10% late payment penalty.**

### **NEED FORMS?**

To obtain additional forms please visit our website [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or call the Forms Line at (603) 230-5001.

### **NEED HELP?**

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. 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.



First select the applicable Entity Type of the seller and identify if the return is original or amended.

**STEP 1 - Seller**

Enter the full name, address (use new mailing address, if applicable), phone number and the taxpayer identification number(s) of the seller(s), grantor(s), assignor(s), or transferor(s). Each seller or group of joint sellers must file a CD-57-S. Please file an additional CD-57-S for two or more joint sellers.

**STEP 2 - Purchaser**

Enter the full name of the purchaser(s), grantee(s), assignee(s), or transferee(s).

**STEP 3 - Real Estate**

**Property Location and Description:** Enter the municipality, county, street number, street name, and apartment/unit number where the property is located. Provide the tax map, block, and lot (parcel identification number) used by the municipality to identify the parcel. If the sale is a multi-town sale, please enter all of the municipalities where parcels are located.

**STEP 4 - Deed**

Enter the transfer date, recording date and Book and Page numbers assigned by the County Register of deeds. Please indicate the deed type for the transactions (only one deed type may be selected).

**STEP 5 - Tax Amount**

- (a): Enter the full price or consideration paid for the real estate transferred.
- (b): Divide the amount on (a) by \$100.
- (c): Enter the tax rate in effect as of the date of transfer. Tax rate from 7/1/99 - Present is \$0.75 per \$100. Please contact the NH DRA for rates prior to 7/1/99.
- (d): Enter the subtotal of the tax for the Seller by multiplying (b) by (c), rounding to the nearest whole dollar.
- (e): Enter the total tax paid to the County on behalf of the Seller and Purchaser. Multiply 5(d) by 2.

Check the appropriate box as to whether or not the Purchaser is claiming tax exemption under RSA 78-B:2.

**STEP 6 - Signatures (Paper Form)**

**Seller's Signature and Information:** The Form must be signed in ink and dated by the Seller(s).

**STEP 7 - Preparer**

**Power of Attorney (POA):** By checking the POA box and signing Step 6, the taxpayer authorizes the preparer listed in Step 7 to act on the Seller's behalf for this return only, including entering the Book and Page numbers and filing this return. This is a limited POA for this return only.

**Preparer's Signature and Information:** If this Form was filled out by someone other than the Seller, please enter the full name, entity, address, and phone number of the preparer.