



**INVENTORY OF PROPERTY TRANSFER**

**STEP 1 - PURCHASER(S)** Grantee (use new primary mailing address)

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

Last Name / Entity

First Name

Last Name / Entity

First Name

Last Name / Entity

First Name

Street No.

Street Name

Apt / Unit

Phone Number

City

State

Zip Code + 4 (or Canadian Postal Code)

Email (optional)

**STEP 2 - SELLER(S)** Grantor (use new primary mailing address)

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

Last Name / Entity

First Name

Last Name / Entity

First Name

Last Name / Entity

First Name

Street No.

Street Name

Apt / Unit

Phone Number

City

State

Zip Code + 4 (or Canadian Postal Code)

Email (optional)

**STEP 3 - REAL ESTATE**

Municipality

County

Street No.

Street Name (If applicable)

Apt / Unit



INVENTORY OF PROPERTY TRANSFER

STEP 3 - REAL ESTATE (continued)

Tax Map

Block

Lot

Acreage

Number of Parcels Purchased

Multi Town Sale?  Yes  No

If Yes, list municipalities:

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Property Use (Check One):  Residential  Commercial  Mixed Res / Comm  Industrial  Other

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Property Type (Check One):  Land Only  Building Only  Land & Building  Condo  Condo  Land & Manufactured Housing  Manufactured Housing  Multi-unit  Timber Rights  Mineral Rights

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Features (Check One):  Waterfront  Water Access

If multi-unit building, how many units?

STEP 4 - DEED

Transfer Date

Recording Date

Book No.

Page No.

Sale Price

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

STEP 5 - TRANSACTION DETAIL

Were there any special circumstances in the transfer which suggest that the full price or consideration of the property was either more or less than its fair market value?  Yes  No

If Yes, please choose all that apply from the list below or select "other" and fill in an explanation.

Family Sale  Sheriff's Sale  Business Affiliates  Bank Sale  Easement  Life Estate / Trust  Time Share

Government Sale  Abutter Sale  Other

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Did the sale transfer 100% interest in the property?  Yes  No If no, what % interest transferred?

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Did the sale price above include a consideration for non-taxable personal property?  Yes  No If yes, indicate value below:

Furnishings

Other

Inventory

Timber

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Was the sale price reduced because of a Land Use Change Tax?  Yes  No If yes, by what amount?

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Do you consider the selling price to be fair market value?  Yes  No If no, explain

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Have you or will you make improvements to the property after the purchase but before April 1st?  Yes  No

If yes please indicate approximate cost of these improvements:

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Occupancy and status of structure  No Structure  New Construction (1 yr)  Previously Occupied

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Will the property serve as your primary residence?  Yes  No



**INVENTORY OF PROPERTY TRANSFER**

**STEP 6 - PREPARER**

Entity

Last Name  First Name

Street No.  Street Name  Apt / Unit  Phone Number

City  State  Zip Code + 4 (or Canadian Postal Code)

Email (optional)



**INVENTORY OF PROPERTY TRANSFER  
 SIGNATURE PAGE**

**STEP 7 - SIGNATURES**

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

**TAXPAYER'S SIGNATURE & INFORMATION (Purchaser'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.

Purchaser's Signature

MMDYYYY

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Purchaser's Printed Name

Purchaser 2 Signature

MMDYYYY

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Purchaser 2 Printed Name

Purchaser 3 Signature

MMDYYYY

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Purchaser 3 Printed Name

**PREPARER'S SIGNATURE & INFORMATION (If prepared by someone other than the Purchaser)**

Under penalties of perjury, I declare that I have examined this document 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)

MMDYYYY

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



#### DEAR PROPERTY OWNER:

The Department of Revenue Administration is responsible for equalizing the value of property in each municipality. Equalization is used to accurately apportion county and school district taxes among the cities and towns and to distribute state revenues to the cities and towns. To equalize property values, the Department of Revenue Administration annually conducts a sales/assessment ratio study for each municipality. The information provided on the PA-34 form is needed to assist the Department in determining whether a particular sale involved is an "arms-length transaction" and should be included in our equalization sales/assessment study. If you have questions regarding this form, please contact us at (603)230-5920.

#### WHO MUST FILE

The purchaser, grantee, assignee or transferee of each transfer of real estate or interest in real estate must file the PA-34 form. There are no exceptions.

#### WHEN TO FILE

Form PA-34 is due no later than 30 days from the recording date of the deed at the register of deeds or the date of the transfer, whichever is later.

#### WHERE TO FILE

A PA-34 form must be filed with the Department of Revenue Administration, P.O. Box 1313 Concord, NH 03302-1313 via the U.S. Post Office or hand carried to the Department of Revenue Administration at 109 Pleasant Street, Concord, NH, between the hours of 8:00 a.m. and 4:30 p.m. A copy of the PA-34 form must also be filed with the local assessing officials of the municipality in which the property is located.

#### 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.

#### NEED FORMS?

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

### LINE-BY-LINE INSTRUCTIONS

Please PRINT legibly or type all information.

#### STEP 1 - Purchaser(s)

First select the applicable Entity Type of the purchaser.

Enter the full name and address (use new primary mailing address) of the purchaser(s), grantee(s), assignee(s) or transferee(s). Email address is an optional field. Please attach an additional PA-34 for more than three purchasers.

#### STEP 2 - Seller(s)

First select the applicable Entity Type of the seller.

Enter the full name and address (use new primary mailing address) of the seller(s), grantor(s), assignor(s) or transferor(s). Email address is an optional field.

#### 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 as well as the area in acres and the number of parcels purchased. If the sale is a multi-town sale, please enter all of the municipalities where parcels are located. Parcel identification numbers are available at local assessing office.

**Property Use:** Select the primary use of the parcel; only one option may be selected.

**Property Type:** Select the property type of the parcel; select all that apply.

**Features:** Identify if the parcel is waterfront or has water access, if applicable. Only one option may be selected. For multi-unit buildings please indicate the number of units.

#### STEP 4 - Deed

Enter the transfer date, recording date and Book and Page numbers assigned by the County Register of Deeds, along with the sale price (actual amount paid). Please indicate the deed type for the transactions, only one option may be selected. Please note that Book and Page numbers are required and the form will be returned if these fields are left blank.



**STEP 5 - Transaction Detail**

- **Question 1:** Check the appropriate box as to whether there were any special circumstances that would suggest the full price or consideration of the property was either more or less than its fair market value. If "yes," please choose all reasons that apply or select "other" and provide a detailed explanation.
- **Question 2:** Check the appropriate box as to whether the sale transferred 100% interest in the property. If "no," indicate the percentage of interest in the property that was transferred.
- **Question 3:** Check the appropriate box as to whether the sale price included a consideration for non-taxable personal property. If "yes," indicate the approximate value of furnishings, inventory, timber and/or other property (appliances, minerals, boats, equipment, inventory of a business, etc.) in the appropriate box.
- **Question 4:** Check the appropriate box as to whether the sale price was reduced because of a Land Use Change Tax per RSA 79-A:7. If "yes," please specify the amount.
- **Question 5:** Check the appropriate box as to whether you consider the selling price to be fair market value. If "no," please explain the reason(s) why.
- **Question 6:** Check the appropriate box as to whether the grantee has made or intends to make improvements to the property after the purchase but before April 1st. If "yes," please indicate the approximate cost of these improvements. Do not include improvements made by the grantor prior to establishing the sale price.
- **Question 7:** Check the appropriate box as to the occupancy and status of the structure.
- **Question 8:** Check the appropriate box as to whether the property will serve as your primary residence.

**STEP 6 - Preparer**

If this form was filled out by someone other than the purchaser, please enter the full name, entity, address, identification number, phone number and email address (optional) of the preparer.

**STEP 7 - Signatures (Paper Form)**

- **Power of Attorney (POA):** By checking the POA box, and signing below, the taxpayer(s) authorizes the preparer listed in Step 6 to act on your behalf for this document only, including entering the Book and Page numbers and filing this document. This is a limited POA for this document only. If a Purchaser does not authorize the POA then a separate PA-34 must be filed.
- **Purchaser's Signature and Information:** The Form must be signed in ink and dated by the Purchaser(s).
- **Preparer's Signature and Information:** If the Form was prepared by someone other than the Purchaser(s), the Form must be dated and signed in ink by the preparer. The preparer's printed name is also required if the POA box is checked.