



This Week in State Tax (TWIST)

December 15, 2025



New Hampshire: Granite State kicks off tax amnesty

New Hampshire recently began a tax amnesty program that runs from December 1, 2025 through February 15, 2026 as previously approved by the state legislature. As set forth in Technical Information Release, [TIR 2025-006](#), the program is available to all taxpayers with outstanding tax liabilities for any taxes administered and collected by the Department of Revenue Administration (DRA), including but not limited to Business Enterprise, Business Profits, Meals & Rooms, Communications Services, and Real Estate Transfer taxes.

The program allows taxpayers to receive abatement of all penalties and fifty percent of the accrued interest on outstanding tax liabilities arising prior to June 30, 2025. Amnesty is available regardless of whether DRA has assessed the tax due or the taxpayer has appealed or intends to appeal an assessment. The right to appeal or to continue an existing appeal is not forfeited by participating in the program. To participate, the taxpayer must file any outstanding tax returns plus pay the associated tax liability and one half of the annual interest. No special form or application is necessary, and the DRA website provides an online interest calculator. Returns and payments (including interest) must be received by the DRA within the amnesty period, i.e., by February 15, 2026.

New Hampshire last offered a similar amnesty in 2015. Failure to participate in the amnesty program may be taken into consideration by DRA in addressing requests for penalty abatement in the future. For further information on the New Hampshire tax amnesty, please contact [Jennifer Bates](#) or [Alexandria Lupo](#).

Learn about us:



[kpmg.com](https://www.kpmg.com)

The following information is not intended to be "written advice concerning one or more federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS011027-1AG