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77-B:1 Definitions

Last revised 1970 [§ Leave a Comment](#)

As used in this chapter the following terms shall have the following meanings unless the context clearly requires otherwise:

- I. “Adjusted gross income” shall mean, for any taxable year, the adjusted gross income as defined in the United States Internal Revenue Code in effect for that taxable year but excluding income which under the code is exempted from taxation by the state.
- II. “Commissioner” shall mean the commissioner of revenue administration.
- III. “Estimated tax” shall mean the amount which the individual estimates as the amount of the income tax imposed by this chapter for the taxable year, minus the amount which the individual estimates as the sum of any credits against such tax.
- IV. “Taxpayer” shall mean any person subject to the provisions of this chapter.
- V. “Individual” shall mean a natural person.
- VI. “New Hampshire taxable income” shall mean, for any taxable year, taxable income as defined under the United States Internal Revenue Code in effect for that taxable year less any New Hampshire derived income, less an exemption of \$2,000 and less any taxable business profits taxed pursuant to the business profits tax.
- VII. “Person” shall mean any individual.
- VIII. “Taxable year” shall mean the calendar or fiscal year, or portion thereof, upon the basis of which the New Hampshire tax is computed.
- IX. “Taxable nonresident” shall mean any nonresident of the state whose adjusted gross income that taxable year includes any amount of New Hampshire derived income.
- X. “New Hampshire derived income” shall mean, for any taxable year:
 - (a) Rents, royalties and gain derived from the ownership of property within the state;

- (b) Wages, salaries, fees, commissions or other income received with respect to personal services performed of whatever kind and in whatever form paid derived from activities (1) performed within this state, or (2) performed from a base of operations within this state and not subject to an income tax within the state where the services are performed;
- (c) Income derived from every business, trade, occupation or profession of the taxpayer to the extent that the business, trade, occupation or profession is carried on within the state. But New Hampshire derived income shall not include any income excluded from adjusted gross income as defined in this section nor any taxable business profits taxed pursuant to the business profits tax.

XI. “Resident” shall mean:

- (a) An individual domiciled in the state except one who maintains a permanent place of abode outside the state, does not maintain one within the state and does not spend more than 30 days of the taxable year within the state; or
- (b) An individual who maintains a permanent place of abode within the state and spends more than 183 days of the taxable year within the state.

XII. For the purposes of this chapter, interest, dividends and capital gains received by the taxpayer from the ownership or sale of stock or from a beneficial interest in a trust and all income received by the taxpayer from a retirement system of any kind or from an annuity or other insurance plan shall be deemed to have been earned in the state of residence of said taxpayer.

Revisions

1970, 20:1; 57:8. 1973, 544:11, X, eff. Sept. 1, 1973.

Area of Law

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Source

<http://www.gencourt.state.nh.us/rsa/html/V/77-B/77-B-1.htm>

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