



DP-156
INSTRUCTIONS

NURSING FACILITY QUALITY ASSESSMENT RETURN INSTRUCTIONS

WHAT IS IT

Pursuant to RSA 84-C:2 and RSA 84-D:2, there is an assessment of 5.5% of net patient services revenues on all nursing facilities on the basis of patient days in each nursing facility.

WHO PAYS IT

All nursing facilities in New Hampshire. Nursing facility means all nursing facilities licensed by the New Hampshire Department of Health and Human Services as defined by RSA 151-E:2,V, facilities licensed as a specialty hospital and certified to receive federal reimbursement as a nursing facility.

WHEN IS THE RETURN DUE

Quarterly returns are due the tenth day of the month following the close of the assessment period, unless you have received an extension to file or payment plan approval from the Commissioner of Revenue Administration.

| | |
|--------------------------------------------|----------------|
| Assessment Period: January 1 - March 31 | Due April 10 |
| Assessment Period: April 1 - June 30 | Due July 10 |
| Assessment Period: July 1 - September 30 | Due October 10 |
| Assessment Period: October 1 - December 31 | Due January 10 |

WHERE TO FILE THE RETURN

Nursing Facility Quality Assessment taxpayers, tax professionals, and all DRA customers can access the Department's online portal, Granite Tax Connect (GTC), at www.revenue.nh.gov/gtc to file and pay their taxes electronically. Using Granite Tax Connect you can also schedule automated payments, pay a bill you have received from the Department, view correspondence, and more.

MAIL TO: NH DRA TAXPAYER SERVICES, PO BOX 637, CONCORD, NH 03302-0637

WHEN TO MAKE PAYMENTS

Pursuant to RSA 84-C:3 and RSA 84-D:3, each nursing facility shall pay 100% of its assessment due and payable for the assessment period no later than the fifteenth day of the month following the assessment period. No penalty or interest shall be imposed for failure to make payment of the assessment when due if such payment is made by electronic funds transfer on or before the last day of the month in which such payment is due.

LINE BY LINE INSTRUCTIONS

STEP 1: NAME ADDRESS & TAXPAYER IDENTIFICATION NUMBER

Enter the Facility name, address, and federal employer identification number in the spaces provided.

STEP 2: RETURN TYPE

Please check whether this is an: Initial return - First return ever filed by the facility; Final return - Last return to be filed by the facility and indicate last day of business; or Amended return. Adjustments as a result of late notice of qualified beds should be reported as Prior Period Adjustments (P.P.A.) using NFQA Calculation worksheet.

STEP 3: CALCULATE YOUR BALANCE DUE OR OVERPAYMENT

Line 1

Enter the net patient services revenues for the assessment period as defined by RSA 84-C:1 for Nursing Facility Quality Assessments.

Line 2

Enter your New Hampshire Nursing Facility Quality Assessment by multiplying Line 1 by .055.



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NURSING FACILITY QUALITY ASSESSMENT RETURN INSTRUCTIONS - continued

CREDITS INTEREST AND PENALTIES

Line 3(a)

Enter payments made with extension.

Line 3(b)

Enter credit carried over from prior return, if applicable.

Line 3(c)

If this is an amended return, enter the original return payments.

Line 3

Enter the sum of Lines 3(a), 3(b) and 3(c) on Line 3.

Line 4

Calculate the balance of Assessment Due - Line 2 less Line 3.

ADDITIONS TO ASSESSMENT

Calculate your interest and penalties, if any, as follows, and enter them on Lines 5(a) through 5(c).

Line 5(a)

INTEREST: Enter in the amount of any interest due. Interest is calculated on the balance of assessment due from the original due date to the date paid at the applicable rate listed below. Assessment due multiplied by number of days from due date to date tax was paid multiplied by daily rate decimal equivalent.

$$\frac{\text{Assessment Due}}{\text{Assessment Due}} \times \frac{\text{Number of Days}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Daily Decimal Rate Equivalent}} = \text{Interest due}$$

Enter on Line 5(a)
(see below for applicable rate)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

| PERIOD | RATE | DAILY RATE DECIMAL EQUIVALENT |
|------------------------------------------------------------------------|------|-------------------------------|
| 1/1/2024 - 12/31/2024 | 9% | .000247 |
| 1/1/2023 - 12/31/2023 | 7% | .000192 |
| 1/1/2021 - 12/31/2022 | 5% | .000137 |
| 1/1/2019 - 12/31/2020 | 7% | .000192 |
| 1/1/2017 - 12/31/2018 | 6% | .000164 |
| 1/1/2013 - 12/31/2016 | 5% | .000137 |
| Contact the Department for applicable rates for any other tax periods. | | |

Line 5(b)

FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of assessment shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 5(c)

FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the assessment or \$10, whichever is greater, for the tax due for each month or part thereof that return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

Line 5

Enter the sum of Lines 5(a), 5(b), and 5(c) on Line 5. If zero, enter 0.

BALANCE DUE

Line 6

Enter the total of Line 4 plus Line 5. This represents the amount to be debited to your bank account 2 days prior to the last business day of the month, but not later than the last day of the month. If paying by check, make check payable to State of New Hampshire. If balance due is less than zero, enter amount on Line 7.

Line 7

Enter amount you want credited to your next return, if applicable.

STEP 4: SIGNATURES

Original signatures (in ink) of Officer or authorized agent are required on all returns.