



**New Hampshire**  
Department of  
Revenue Administration

**DP-156**  
**Nursing Facility Quality**  
**Assessment Return**

FOR DRA USE ONLY

Assessment Period Beginning \_\_\_\_\_ and ending \_\_\_\_\_ prepared in accordance with RSA 84-C:4  
For Assessment Period: Check One  January 1 - March 31  April 1 - June 30  July 1 - September 30  October 1 - December 31  2015  2016

<b>STEP 1</b>	NURSING FACILITY NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER AND STREET ADDRESS	
	ADDRESS (continued)	
	CITY/TOWN STATE & ZIP CODE+4	

**STEP 2** Return Type  INITIAL RETURN  AMENDED RETURN  FINAL RETURN LAST DAY OF BUSINESS \_\_\_\_\_  
MO DAY YEAR

**STEP 3** Calculate Your Assessment

1 Net Patient Services Revenues ..... 1		
2 New Hampshire Nursing Facility Quality Assessment .....2 [Line 1 x 5.5% (.055)]		

**STEP 4** Credits Interest and Penalties

3 Credits: (a) Payment made with extension..... 3(a)		
(b) Credit carried over from prior period ..... 3(b)		
(c) Original Return Payment ..... 3(c) (Amended returns only)		
TOTAL [Sum of Line 3(a) through Line 3 (c)] ..... 3		
4 BALANCE OF ASSESSMENT DUE (Line 2 less Line 3) .....4		
5 Additions		
(a) Interest ..... 5(a)		
(b) Failure to Pay Penalty ..... 5(b)		
(c) Failure to File Penalty ..... 5(c)		
5 TOTAL [Sum of Line 5(a) through Line 5(c)] .....5		

**STEP 5** Balance Due

6 Balance Due (Line 4 plus Line 5) ..... 6		
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**STEP 6** For Amended Returns or Overpayment ONLY

**NOTE: DO NOT complete Step 6, Lines 7-10, unless you are filing an amended return.**

7 Payments Made by Electronic Transfer ..... 7		
8 Adjusted BALANCE DUE [Line 6 minus Line 7]. Do not pay if less than \$1.00 .....8 If a negative amount, enter zero and go to Line 9.		
9 Overpayment..... 9 (Line 2 minus Line 3 plus Line 5, minus Line 7 if applicable)		
10 Apply Overpayment to Credit on subsequent return payment .....10		

**STEP 7** SIGNATURES 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 authorized Nursing Facility Representative, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

Signature Of Officer (in ink) \_\_\_\_\_ Date \_\_\_\_\_ Signature (in ink) of Paid Preparer Other Than Nursing Facility Representative \_\_\_\_\_

MAIL TO:	NH DRA ADMINISTRATION UNIT PO BOX 457 CONCORD NH 03302-0457
and a COPY TO:	NH DHHS BUREAU OF ELDERLY & ADULT SERVICES RATE SETTING & AUDIT UNIT 129 PLEASANT STREET CONCORD NH 03301-3857

Print Signatory Name & Title \_\_\_\_\_  
Preparer's Tax Identification Number \_\_\_\_\_ Date \_\_\_\_\_  
Preparer's Address \_\_\_\_\_  
City/Town, State & Zip Code+4 \_\_\_\_\_



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## GENERAL INSTRUCTIONS

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### WHAT IS IT

Pursuant to RSA 84-C: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, and 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 10th 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

Completed returns shall be filed with:

NH DRA  
Administration Unit  
PO Box 457  
Concord, NH 03302-0457

And a copy shall be sent to:

NH DHHS  
Bureau of Elderly & Adult Services  
Rate Setting & Audit Unit  
129 Pleasant Street  
Concord, NH 03301-3857

### WHEN TO MAKE PAYMENTS

Pursuant to RSA 84-C:3, payments shall be made electronically no later than the fifteenth day of the month following the assessment period. No penalty or interest will be assessed if payment is made on or before the last day of the month it is due. A completed Form DP-156-ACH must be submitted 30 days prior to the first return to facilitate the initiation of ACH Debit payments.

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## LINE BY LINE INSTRUCTIONS

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### STEP 1: NAME ADDRESS & TAXPAYER IDENTIFICATION NUMBER

Enter the Nursing 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 - Used to report audit adjustments. 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 ASSESSMENT

#### Line 1

Enter the net patient services revenue for the assessment period as defined by RSA 84-C:1.

#### Line 2

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

### STEP 4: CREDITS INTEREST AND PENALTIES

#### Line 3(a)

Enter payments made with extension.

#### Line 3(b)

Enter credit carried over from prior return, if applicable.



**INSTRUCTIONS -continued**

**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.

**Lines 5(a) through 5(c) Additions to assessment**

Enter on Lines 5(a) through 5(c) any applicable interest and penalties for late payment or late filing. 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
1/1/2013 - 12/31/2015	5%	.000137
1/1/2010 - 12/31/2012	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273
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 due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of assessment due. 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) through 5(c) on Line 5. If zero, enter 0.

**STEP 5: BALANCE DUE**

**Line 6**

Enter the balance 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.

**STEP 6: AMENDED RETURNS OR OVER PAYMENTS**

**NOTE: Do Not complete Step 6, Lines 7-10, unless you are filing an amended return.**

**Line 7**

Enter payments made by electronic transfer.

**Line 8**

Enter the balance of Line 6 minus Line 7. If a negative amount, enter zero and go to Line 9. (File the return but do not pay if less than \$1.00.)

**Line 9**

Overpayment - Line 2, minus Line 3, plus Line 5, minus Line 7 if applicable.

**Line 10**

Enter on Line 10 any overpayment you want credited to your next return, if applicable.

**STEP 7: SIGNATURES**

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