

CHAPTER Rev 2700 NURSING FACILITY QUALITY ASSESSMENT

PART Rev 2701 DEFINITIONS

Readopt Rev 2701.01 through Rev 2701.05, effective 7-25-13 (Document #10387), to read as follows:

Rev 2701.01 “ACH debit payment” means the electronic transfer of funds from the nursing facility’s account which is initiated by its authorized officer or representative and cleared through ACH for deposit into the state treasurer’s account as provided in RSA 84-C:5.

Rev 2701.02 “Automated clearing house (ACH)” means a central distribution and settlement point for the electronic clearing of money transfers between financial institutions.

Rev 2701.03 “Department” means the department of revenue administration.

Rev 2701.04 “Net patient services revenues” means “net patient services revenues” as defined in RSA 84-C:1, IV.

Rev 2701.05 “Nursing facility” means “nursing facility” as defined in RSA 84-C:1,V.

PART Rev 2702 FORMS

Readopt Rev 2702.01 through Rev 2702.03, effective 10-23-19 (Document #12907), to read as follows:

Rev 2702.01 Availability of Returns. Paper returns may be obtained by:

(a) Writing to:

New Hampshire Department of Revenue Administration
P.O. Box 3006
Concord, NH 03302-3006; or

(b) Calling the forms line at (603) 230-5001.

Rev 2702.02 Form DP-156, Nursing Facility Quality Assessment Return.

(a) Form DP-156, “Nursing Facility Quality Assessment Return”, shall be completed and filed by nursing facilities with the department as provided in Rev 2904.03, including by electronic filing, pursuant to RSA 84-C:4, to report their net patient services revenue to the department.

(b) If the return was completed by a paid preparer, the preparer shall:

- (1) Sign and date Form DP-156 in ink as provided in Rev 2904.04 or by electronic signature as provided in Rev 2904.05;
- (2) Provide the preparer’s federal employer identification number; and
- (3) Provide the preparer’s complete mailing address.

(c) The nursing facility shall be required to file the return but not remit the payment, if the resulting assessment is less than \$1.00.

Rev 2702.03 Payment of the Assessment.

(a) All nursing facilities shall remit payments pursuant to RSA 84-C:3 and RSA 84-C:5 by electronic funds transfer, as defined in Rev 2501.09.

(b) Pursuant to RSA 84-C:5, I, if a nursing facility is unable to remit payment by electronic funds transfer and the nursing facility has already filed Form DP-156, "Nursing Facility Quality Assessment Return," the nursing facility shall remit payment by check.

(c) Pursuant to RSA 84-C:5, I, if a nursing facility is unable to remit payment by electronic funds transfer and the nursing facility has not yet filed Form DP-156, the nursing facility shall complete and file Form DP-156 in accordance with Rev 2702.02, accompanied by payment of the tax due.

(d) Payments which are not made by the statutory due date shall be subject to the interest and penalty provisions of RSA 21-J.

PART Rev 2703 ADMINISTRATION

Readopt Rev 2703.01 and Rev 2703.02, effective 7-25-13 (Document #10387), to read as follows:

Rev 2703.01 Nursing Facility Records and Information. Every nursing facility shall maintain all accounting, financial, or general records and information necessary to establish the amount of net patient services revenues or other information required to be shown on any return, schedule or attachment pursuant to the requirements under RSA 84-C:8.

Rev 2703.02 Examination of Records and Information. In any examination of the records and information of a nursing facility, the department shall first review records and information required to be filed with the commissioner of the department of health and human services.

APPENDIX

RULE	STATUTE IMPLEMENTED
Rev 2701.01	RSA 84-C:1, I
Rev 2701.02	RSA 84-C:1, IV
Rev 2701.03	RSA 84-C:1, V
Rev 2701.04	RSA 84-C:1, IV
Rev 2701.05	RSA 84-C:1, V
Rev 2702.01	RSA 84-C:4; RSA 84-C:9, I
Rev 2702.02	RSA 84-C:4; RSA 84-C:9, I
Rev 2702.03	RSA 84-C:3; RSA 84-C:5, I; RSA 84-C:9, I and I-a
Rev 2703.01	RSA 84-C:8
Rev 2703.02	RSA 84-C:10