

New Hampshire Department of Revenue Administration General Instructions & Requirements for Reproducing New Hampshire Tax Forms – TY2023

Introduction

The New Hampshire Department of Revenue Administration (NHDRA) accepts substitute or reproduced tax forms for approval prior to tax filing season. The NHDRA has established these guidelines for software developers, computer tax processors, commercial printers, business forms companies, and any individual or business that plans to market, distribute or file reproduced tax forms in any manner.

The term “*form*” as used in this document includes tax returns, schedules, statements, and estimate payment vouchers.

All substitute forms are required to look like the official NHDRA forms and must be capable of being processed in the same manner as the official NHDRA forms. 2D bar codes are mandated for all vendors for all forms required to have a 2D barcode on the version being reproduced to ensure NHDRA is able to extract data with the highest confidence levels.

Complete and submit a signed copy of the *NHDRA Letter of Intent* form to Britni Halvorsen at EFormsDevelopment@DRA.NH.GOV. This form is required to be sent via email and received no later than 11:59 pm on November 17, 2023. Reproduced forms submitted without the said *Letter of Intent* on file will not be reviewed for approval.

Approval – Original Submission

All reproduced forms must be approved by the NHDRA. Most tax forms are updated annually by the NHDRA and must be reviewed by the vendor on an annual basis. It is the responsibility of the vendor to maintain the current version of all forms.

Forms are required to be submitted for review prior to distribution or release to customers. A form that has not been approved, but is included in the release of a product, must have a prominent notice on the form stating that it has not been approved by the NHDRA for filing and should not be filed. The NHDRA reserves the right to deny and/or reject any form that does not follow the guidelines specified in this document.

1. NHDRA requires the following number of sample copies for 1D & 2D Barcode Approvals (see details in Scanned/Optical Character Recognition (OCR) Forms section below):
 - a. Payment Vouchers – 2 copies
 - b. Tax Returns/Forms – 2 copies
2. NHDRA requires **only one** (1) form copy to be submitted for form content approval.

Guidelines & Requirements

Forms Vendors, Software Developer, & Tax Practitioner Responsibilities

Anyone can reproduce the New Hampshire tax forms, but all must go through an approval process before any form can be used for filing purposes whether by an individual, software developer, or practitioner. If you are a developer, customer, or client using the forms, software, services or products provided by another company or even your own, please verify New Hampshire's approval to use the tax forms by accessing the Software Vendor Matrix TY23 at our website <http://www.revenue.nh.gov/forms/vendors.htm>.

If you have the same forms being reproduced within different areas of the company (due to different software, etc.), each area must complete a "Letter of Intent". When you are submitting forms from different areas within the company include this information on the cover sheet identifying that area. In these instances, NHDRA may assign vendor ID numbers to the different areas of the company to limit confusion. If you have more than one contact person, complete the "Contact Information" section in the Letter of Intent for each contact.

Any information found in this document is to be used for designing paper versions of the NHDRA's forms, and not to be used in association with the requirements for designing electronic versions of those same forms.

Any deviation from this document for filed or test documents could have your approval status changed and/or result in a delay in the approval or processing of forms. Please note that a return cannot be used for a prior year or a future tax year. Tax forms are tax year specific. Example: 2023 cannot be used for a 2022 or 2022 for 2021, etc.

The NHDRA may decline to process a non-approved form and return to the taxpayer for correction and resubmittal.

Most Common Errors

The following are the most common errors found on reproduced or substitute forms:

1. Using characters not allowed; ex. (.) (,);
2. Masking of ID fields (ex. ***-**-1234); and
3. Incorrect period begin and end dates in 2D barcode.

Guidelines & Requirements (continued)

What's New

New Hampshire does not conform to any of the tax law changes contained within the Federal Cares Act. For all taxable periods beginning on or after January 1, 2020, the applicable version is the IRC of 1986 in effect on December 31, 2018.

New Hampshire does have some legislative changes that have affected our tax forms. Some changes have resulted in data fields being added, removed, or relocated.

The following changes are in regard to TY2023:

- **DP-10**
 - Tax rate was updated to 4%
 - Removed "Tax Forms Mailing Address" field
 - Removed "payment type" boxes from the bottom of page 1
- **DP-10-ES**
 - Tax rate was updated to 3%
- **DP-2210/2220**
 - Line 19 tax rate was updated to 7% and period was updated to (12/31/2023)
 - Line 20 tax rate was updated to 9% and period was updated to (12/31/2023)
- **BET CREDIT WORKSHEET**
 - Added "Ninth Prior Taxable Period" to table
 - Renumbered lines in table to go down to Line 12
 - Changed Line 2 to say "Sum the amounts from Lines 3 through 12, Column..." due to a 12th line being added
- **BT-SUMMARY**
 - Removed "payment type" boxes from the bottom of page 1
 - Changed gross business receipts threshold in Step 2 for BET from \$250,000 to \$281,000
 - Changed gross business income threshold in Step 2 for BPT from \$92,000 to \$103,000
- **BET**
 - Changed threshold from \$250,000 to \$281,000
- **NH-1040, NH-1041, NH-1065**
 - Tax rate was updated to 7.5%
 - Moved all fillable fields to end on the right side of the form.
 - Changed line 6b to say "Deduct interest on direct US Obligations (RSA 77-A:4, II)"
- **NH-1120**
 - Tax rate was updated to 7.5%
 - Moved all fillable fields to end on the right side of the form.
 - Changed line 6a to say "Deduct interest on direct US Obligations (RSA 77-A:4, II)"
- **NH-1120-WE**
 - Tax rate was updated to 7.5%
 - Moved all fillable fields to end on the right side of the form.
 - Changed line 12b to say "Deduct interest on direct US Obligations (RSA 77-A:4, II)"
- **AU-208**
 - Added field labeled "Date the Federal Tax Return was filed with the IRS"
 - Moved STEP 6 down a little to make room for additional field being added in STEP 5.

- **ADDL INFO**
 - Changed gross business income threshold for BPT from \$92,000 to \$103,000
- **DP-160**
 - Added “Ninth Prior Taxable Period” to table
 - Changed Line 9 of section B to say "...credit complete Lines 10(a) through Line 10(i)". Previously it said "through line 10(h) and now that the ninth period has been added, it should go through Line 10(i).
- **DP-156**
 - Removed "and a COPY TO: NH DHHS" description - bottom of page 2.
- **CD-57-HC-S, CD-57-HC-P**
 - Moved entity type checkboxes at the top of page 1 to be combined with STEP 1
 - Moved STEP 5 transfer date field to be aligned to the right of the page
 - Removed STEP 7 entirely
 - Removed "Non-Profit" checkbox from page 1
 - Moved STEP 8, STEP 9, and SIGNATURES up to fill in the empty space after removing STEP 7
 - Renumbered the form since the form is now 5 pages and not 6 pages
 - Renumbered the steps on the form. Steps now go from STEP 1 - STEP 8
 - Added "(use mailing address)" on both the purchaser and seller sections
- **DP-132-WE**
 - Removed the language that said "See form DP-132 for instructions" at the top of the form
 - Removed part of column A's description to now say "Ending date of tax year in which NOL occurred"
- **DP-131-A**
 - Moved instructions section to be at the bottom of the page instead of the top so that it matches the layout like the other forms.
- **SCHEDULE IV**
 - Change introduction line to say "This form must be completed by any business organization reporting any amounts on Lines 2(c) or 2(e) of Form NH-1120, NH-1040, NH-1041, or NH-1065; or Lines 10(c) or 10(e) of Form NH-1120-WE. Attach additional sheets if necessary."
 - Changed Part A introduction to say "Detail any amounts included on Line 2(c) of Form NH-1120, NH-1040, NH-1041, or NH-1065; or on Line 10(c) of Form NH-1120-WE. The additions should equal amounts reported on the corresponding return."
 - Changed Part B introduction to say "Detail any amounts included on Line 2(e) of Form NH-1120, NH-1040, NH-1041, or NH-1065; or on Line 10(e) of Form NH-1120-WE. The deductions should equal amounts reported on the corresponding return."
- **BT-EXT**
 - Changed Line 5 Balance Due negative or zero description to say "(If negative or zero, DO NOT FILE this form. As long as 100% of the BET and BPT tax due has been paid by the due date, an automatic 7-month extension to file will be granted.)"

Letter of Intent Requirements

A NEW “*Letter of Intent*” must be completed at the start of each tax season. The *Letter of Intent* will be emailed to you in September and be posted at <http://www.revenue.nh.gov/forms/vendors.htm>. Please submit your completed *Letter of Intent* to Britni Halvorsen at EFFormsDevelopment@DRA.NH.GOV no later than November 17, 2023.

The *Letter of Intent* must be received prior to tax forms being submitted for testing. If forms are submitted prior to receiving the *Letter of Intent*, the forms will not be tested. Do not use prior years *Letter of Intent*; only use the current version. If you are a secondary company, provide a list of those companies with your *Letter of Intent*.

Upon timely receipt of the *Letter of Intent* the NHDRA will provide all vendors access to the State Exchange System (SES). The SES site will contain the Tax Year 2023 forms, 2D specifications, and test cases. In the event the NHDRA must modify a previously released form, a notification will be sent via email detailing any and all changes made to said form.

Response Time

We will review the form(s) as quickly as possible and email the *Forms Approval Status Report* indicating our approval/denial within fifteen (15) business days of receiving the test sample(s). The fifteen (15) business days are for anytime during the calendar year forms are being submitted in. **DO NOT** contact until the fifteen (15) business days has passed. Once a vendor receives notice that further information or changes are required, the vendor has fifteen (15) business days to provide the requested information or changes.

Paper, Ink, & Data Design

Paper Color:	White
Paper Size:	8 ½ inches by 11 inches
Paper Weight:	20-pound bond
Paper Orientation:	Portrait
Paper Printing:	Single-sided
Printing Options:	“ <i>Paper Scaling</i> ” must be set to “ <i>None</i> ”
Font:	Variable: Match form sample as closely as possible.
Font Size:	Variable: Match form sample as closely as possible.
Anchor Placement:	½ inch from the edge(s) of the paper to the center of the anchor
Contents of Form:	Tax year, form number, NH state seal, correct mail to / check payable information

Please Note: NHDRA is mandating that 2D barcodes are included on each of the substitute or reproduced forms for all forms that require a 2D barcode on the version being reproduced. Please be sure to review and adhere to the layout and barcode requirements prior to submission.

Scanned / Optical Recognition (OCR) Forms

Scanned/OCR forms (individual and business) require two (2) different filing scenarios. The NHDRA scans and validates the data printed on the forms and included in the barcode content but does not validate the calculations. The first sample must represent as many maximized data fields as possible. Maximized data means there is one alpha (“X”) or numeric (“9”) character per character space with no leading or trailing spaces. The developer must maximize all fields on one (1) sample. The remaining sample must represent the data contained within the test case(s). As a reminder, the calculations and information in these examples do not reflect true values and computations for validation.

Letter of Intent Requirements (continued)

Scanned / Optical Recognition (OCR) Forms (continued)

In order for a reproduced form to be approved, the layout of the fields on the form must be in the same location as the final form provided by the NHDRA. Also, the 2D barcode data must be formatted and in the same location as provided by the NHDRA in the 2D specifications for reproduction.

Forms / Barcodes Submission

Substitute form developers must submit forms by electronic mail. Electronic mail requires forms to be sent in a portable document format (PDF) and will be printed using Adobe Reader 9 or later version. The form file name must contain your vendor ID (NACTP or NHDRA-assigned), form name, date (as YYYYMMDD), whether it is an Xs and 9s form or a test case form, if the form has multiple test cases also include the name of the test case.

Examples would be:

- 1862_NH-BET_20231215_Test Case A
- 1862_NH-BET_20231215_Test Case B
- 1862_NH-BET_20231215_X9

Please send forms for form content approval and barcode approvals to Britni Halvorsen at EFFormsDevelopment@DRA.NH.GOV and please include your vendor ID (NACTP or NHDRA-assigned) and attached form ID in the subject line. Please send a separate email for each form ID (NH-1040, BT-Summary, etc). We do not send confirmation of receipt of forms, so we suggest you send the emails with a read receipt. You will be notified by email, within fifteen (15) business days of your approval of form content and barcode reviews. Your four (4) digit vendor identification number (NACTP or NHDRA assigned) must appear in the human readable portion of the 1D barcode on each page of the forms being submitted for form content and 1D and 2D barcodes approvals.

If there are problems in scanning the 1D and 2D barcode forms or if the form content is not approved, you will be notified by electronic mail to re-submit the forms via electronic mail.

If a vendor is unable to submit forms via electronic mail, please contact NHDRA at EFFormsDevelopment@DRA.NH.GOV for approval to submit forms via USPS or FedEx.

Issues or Concerns

If you have any issues or concerns regarding the form content approval process for Individual Income and Business Tax forms or the 1D and 2D barcode approval process, please contact Britni Halvorsen at EFFormsDevelopment@DRA.NH.GOV.