

## ACH Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
ACH-001	Payment amount must be <= balance due	Incorrect Data	Reject	No Change
ACH-003	If Payment is present, the Payment Date must be present. The Payment Date must be a valid date and cannot be greater than 365 days after the Electronic Postmark Date and cannot be greater than 10 days prior to the Electronic Postmark Date.	Incorrect Data	Reject	No Change
ACH-004	Payment amount must be a whole dollar amount (NO CENTS)	Incorrect Data	Reject	No change
ACH-005	ACH payments will be processed using US currency, and will require a correctly-formatted Routing Transit Number (RTN)	Incorrect Data	Reject	No Change
ACH-006	Payments are accepted starting with TaxYear 2015	Incorrect Data	Reject	Retired -2023
ACH-007	ACH refunds will be processed using US currency and will require a correctly formatted Routing Transit Number (RTN)	Incorrect Data	Reject	No change

## Header Business Rules

Rule Number	Rule/Validation	Error Category	Severity
X0000-002	Incorrect Transmission data.	Incorrect Data	Reject
X0000-003	SubmissionId in the submission file mismatches SubmissionId in the manifest file	Data Mismatch	Reject
X0000-004	No submission file found in state submission directory.	Missing Data	RejectAndStop
X0000-005	The XML data has failed schema validation	XML Error	RejectAndStop
X0000-006	MeF Gateway experiences system error.	System Error	RejectAndStop
X0000-007	Other State Submission.	XML Error	Reject
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set.	XML Error	RejectAndStop
X0000-010	Manifest Tax Year must be 2014 or greater.	XML Error	RejectAndStop
X0000-011	StateSubmissionTyp must be valid for tax year.	XML Error	RejectAndStop
X0000-012	SubmissionCategoryCd must equal the StateSubmissionTyp	XML Error	RejectAndStop
NHSTD-001	Duplicate original return. The submission's Primary TIN or EIN matches an existing accepted return's Primary TIN or EIN for tax type and tax period begin date <= tax period end date of accepted return.	Duplicate Condition	RejectAndStop
NHSTD-002	The software used has not been approved for e-file.	Database Validation Error	RejectAndStop

**BT Summary Business Rules**

Rule Number	Rule/Validation	Error Category	Severity	Status	Years Applicable
NHBT0-001	Step 4 Line 1(c) Subtotal of Business Tax Due= Line 1(a) + Line 1(b)	Math Error	Reject	No Change	
NHBT0-002	Step 4 Line 2(e) Total Payments = Line 2(a) + Line 2(b) + Line 2(c) + Line 2(d)	Math Error	Reject	No Change	
NHBT0-003	Step 4 Line 3 Tax Due = Line 1(c) - Line 2(e)	Math Error	Reject	No Change	
NHBT0-004	Step 4 Line 4(e) Total Additions to Tax = Line 4(a) + Line 4(b) + Line 4(c) + Line 4(d)	Math Error	Reject	No Change	
NHBT0-005	Step 4 Line 5(a) Subtotal of Amount Due= Line 3 + Line 4(e)	Math Error	Reject	No Change	
NHBT0-006	Step 4 Line 5(c) Balance Due = Line 5(a) - Line 5(b) unless the sum is negative then Line 5(c) = 0 and line 6 = the NonNegative Value of Line 5(a) - Line 5(b)	Math Error	Reject	No Change	
NHBT0-007	Step 4 Line 7(a)+ Line 7(b) = Line 6 Overpayment	Math Error	Reject	No Change	
NHBT0-008	If POA Flag Checkbox is checked, Paid Preparers Information - Preparer Person Name, Phone Number, PTIN, Preparer US Address - Line1, City, State, and ZIP Code must not be blank.	Missing Data	Reject	No Change	
NHBT0-009	Tax Period Begin Date must not be blank and must be >= to 01012017 for FID and IND (or >= to 01012016 for CORP and PART) and less than Tax Period End Date	Incorrect Data	Reject	No Change	
NHBT0-010	Tax Period End Date must not be blank and must be greater than or equal to 01012017 for FID and IND (or >= 01012016 for CORP and PART) and greater than or equal to Tax Period Begin Date	Incorrect Data	Reject	No Change	
NHBT0-011	The difference between Tax Period End Date and Tax Period Begin Date must not be greater than 371	Incorrect Data	Reject	No Change	
NHBT0-012	Step2 For a Corporate submission, the Return Type selected must be "CORPORATION"	Incorrect Data	Reject	No Change	
NHBT0-013	Step2 Required to File BET Return Checkbox if yes then Form BET must be present	Incorrect Data	Reject	No Change	
NHBT0-014	Step2 Required to File BPT Return Checkbox if yes, and a Partnership then Form NH1065 or NH1040 must be present	Incorrect Data	Reject	No Change	
NHBT0-015	Step2 Required to file BPT Return Checkbox if yes, and a Corporation then Form NH1120 must be present	Incorrect Data	Reject	No Change	
NHBT0-016	Step2 For a Partnership submission, the Return Type selected must be "PARTNERSHIP" or "PROPRIETORSHIP"	Incorrect Data	Reject	No change	
NHBT0-017	Step2 For a Fiduciary submission, the Return Type selected must be "FIDUCIARY"	Incorrect Data	Reject	No Change	
NHBT0-018	Step2 For a Individual submission, the Return Type selected must be "PROPRIETORSHIP"	Incorrect Data	Reject	No Change	
NHBT0-019	Step2 Required to file BPT Return Checkbox if yes, and the Return Type is "FIDUCIARY", then Form NH1041 must be present.	Incorrect Data	Reject	No Change	
NHBT0-020	Step2 Required to file BPT Return Checkbox if yes, and the Return Type is "PROPRIETORSHIP", then Form NH1040 must be present.	Incorrect Data	Reject	No Change	
NHBT0-021	If State ID number (DIN) is present then StateEIN must be 9 characters in length beginning with NL000 or SM000 followed by 4 numeric characters.	Incorrect Data	Reject	No change	
NHBT0-022	Step2 Required to File BPT Return Checkbox if No, and a Partnership then Form NH1065 or NH1040 must NOT be present	Incorrect Data	Reject	No Change	
NHBT0-023	Step2 Required to file BPT Return Checkbox if No, and a Corporation then Form NH1120 must NOT be present	Incorrect Data	Reject	No Change	
NHBT0-024	Step2 Required to file BPT Return Checkbox if No, and the Return Type is "FIDUCIARY", then Form NH1041 must NOT be present.	Incorrect Data	Reject	No Change	
NHBT0-025	Step2 Required to file BPT Return Checkbox if No, and the Return Type is "PROPRIETORSHIP", then Form NH1040 must NOT be present.	Incorrect Data	Reject	No Change	
NHBT0-026	If length(/ReturnState/ReturnHeaderState/Filer/Primary/TaxpayerSSN) > 0 and length(/ReturnState/ReturnHeaderState/Filer/Secondary/TaxpayerSSN) > 0 then spouse signature box must be checked unless surviving spouse checkbox is checked.	Incorrect Data	Reject	Removed for TY20 & forward	2017, 2018, 2019

NHBT0-027	If Tax Period End Date is <del>&gt;=</del> to 12312019 but < 12312020 then Tax Year must be = to 2019	Incorrect Data	Reject	Removed	<del>2016, 2017, 2018, 2019</del>
NHBT0-028	Line 7a amount entered shall not exceed Line 1c x 500%.	Incorrect Data	Reject	Add TY	2022, 2023

## BET Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHBETO-001	Line 4 Taxable Enterprise Value Tax Base = Line 1 + Line 2 + Line 3	Math Error	Reject	No Change
NHBETO-002	If Tax Period End Date is > = 12312019 Line 5 BET Tax Amount = Line 4 * .006 or if Tax Period End Date is >=12312022 Line 5 BET Tax Amount = Line 4 * .0055	Math Error	Warning	No change
NHBETO-003	If Line 6 Credits Against BET is > 0 then FORM DP-160 is required	Incorrect Data	Reject	No Change
NHBETO-004	Line 7 Tax Due = Line 5 - Line 6, if negative enter zero	Math Error	Reject	No Change
NHBETO-005	Line 2 Bet Credit Worksheet – Line 4B Bet Credit Worksheet + Line 5B Bet Credit Worksheet + Line 6B Bet Credit Worksheet + Line 7B Bet Credit Worksheet + Line 8B Bet Credit Worksheet – Line 9B Bet Credit Worksheet + Line 10B Bet Credit Worksheet + Line 11B Bet Credit Worksheet + Form DP-160 Line 9 <BPT> if Form DP-160 is present or if Form DP-160 is not present then Line 2 Bet Credit Worksheet – Line 3B Bet Credit Worksheet + Line 4B Bet Credit Worksheet + Line 5B Bet Credit Worksheet + Line 6B Bet Credit Worksheet + Line 7B Bet Credit Worksheet + Line 8B Bet Credit Worksheet + Line 9B Bet Credit Worksheet + Line 10B Bet Credit Worksheet + Line 11B Bet Credit Worksheet	Math Error	Reject	Modify
NHBETO-006	Line 3C Bet Credit Worksheet – Line 3A Bet Credit Worksheet – Line 3B Bet Credit Worksheet-	Math Error	Reject	No Change
NHBETO-007	Line 5C Bet Credit Worksheet – Line 5A Bet Credit Worksheet – Line 5B Bet Credit Worksheet-	Math Error	Reject	No Change
NHBETO-008	Line 6C Bet Credit Worksheet – Line 6A Bet Credit Worksheet – Line 6B Bet Credit Worksheet-	Math Error	Reject	No Change
NHBETO-009	Line 7C Bet Credit Worksheet – Line 7A Bet Credit Worksheet – Line 7B Bet Credit Worksheet-	Math Error	Reject	No Change
NHBETO-010	Line 8C Bet Credit Worksheet – Line 8A Bet Credit Worksheet – Line 8B Bet Credit Worksheet-	Math Error	Reject	No Change
NHBETO-011	If Required To File BET80 Checkbox is Checked then Form BET-80 must be present	Incorrect Data	Reject	Reactivate
NHBETO-012	Line 4C Bet Credit Worksheet – Line 4A Bet Credit Worksheet – Line 4B Bet Credit Worksheet-	Math Error	Reject	Add TY
NHBETO-013	Line 9C Bet Credit Worksheet – Line 9A Bet Credit Worksheet – Line 9B Bet Credit	Math Error	Reject	Add TY
NHBETO-014	Line 10C Bet Credit Worksheet – Line 10A Bet Credit Worksheet – Line 10B Bet Credit Worksheet-	Math Error	Reject	Add TY

## BET Credit Worksheet Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHBETW-001	Line 2 Bet Credit Worksheet = Form DP-160 Line 9 <BPT> if Form DP-160 is present or if Form DP-160 is not present then Line 2 Bet Credit Worksheet = Line 3B Bet Credit Worksheet + Line 4B Bet Credit Worksheet + Line 5B Bet Credit Worksheet + Line 6B Bet Credit Worksheet + Line 7B Bet Credit Worksheet + Line 8B Bet Credit Worksheet + Line 9B Bet Credit Worksheet + Line 10B Bet Credit Worksheet + Line 11B Bet Credit Worksheet + Line 12B Bet Credit Worksheet + Line 13B Bet Credit Worksheet	Math Error	Reject	Modify
NHBETW-002	Line 3C Bet Credit Worksheet = Line 3A Bet Credit Worksheet - Line 3B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-003	Line 5C Bet Credit Worksheet = Line 5A Bet Credit Worksheet - Line 5B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-004	Line 6C Bet Credit Worksheet = Line 6A Bet Credit Worksheet - Line 6B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-005	Line 7C Bet Credit Worksheet = Line 7A Bet Credit Worksheet - Line 7B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-006	Line 8C Bet Credit Worksheet = Line 8A Bet Credit Worksheet - Line 8B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-007	If Required To File BET80 Checkbox is Checked then Form BET-80 must be present	Incorrect Data	Reject	Remove
NHBETW-008	Line 4C Bet Credit Worksheet = Line 4A Bet Credit Worksheet - Line 4B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-009	Line 9C Bet Credit Worksheet = Line 9A Bet Credit Worksheet - Line 9B Bet Credit	Math Error	Reject	No Change
NHBETW-10	Line 10C Bet Credit Worksheet = Line 10A Bet Credit Worksheet - Line 10B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-11	Line 11C Bet Credit Worksheet = Line 11A Bet Credit Worksheet - Line 11B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-12	Line 12C Bet Credit Worksheet = Line 12A Bet Credit Worksheet - Line 12B Bet Credit Worksheet	Math Error	Reject	No Change
NHBETW-13	Line 13C Bet Credit Worksheet = Line 13A Bet Credit Worksheet - Line 13B Bet Credit Worksheet	Math Error	Reject	New

## BET - 80 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHBET80-001	Section I Line 3 Compensation Factor = Line1 / Line2 + or - 0.000002	Math Error	Reject	No change
NHBET80-002	Section I Line 6 Interest Factor = Line 4 / Line 5 + or - 0.000002	Math Error	Reject	No change
NHBET80-003	Section I Line 9 Sales Factor = Line 7 / Line 8 + or - 0.000002	Math Error	Reject	No change
NHBET80-004	Section I Line 10 SubTotal = Line 3 + Line 6 + Line 9 + or - 0.000002	Math Error	Reject	No change
NHBET80-005	Section I Line 11 Dividend Factor = Line 10 / 3 if Line 2 , Line 5, and Line 8 are > 0 + or - 0.000002	Math Error	Reject	No change
NHBET80-006	Section I Line 11 Dividend Factor = Line 10/2 + or - 0.000002 if Line 2 is > 0 , Line 5 is > 0 , and Line 8 is = 0	Math Error	Reject	Modify
NHBET80-007	Section I Line 11 Dividend Factor = Line 10/2 + or - 0.000002 if Line 2 is > 0, Line 8 is > 0, and Line 5 is = 0	Math Error	Reject	Modify
NHBET80-008	Section I Line 11 Dividend Factor = Line 10/2 + or - 0.000002 If Line 5 is > 0, Line 8 is > 0, and Line 2 is = 0	Math Error	Reject	Modify
NHBET80-009	Section I Line 11 Dividend Factor = Line 10/1 + or - 0.000002 If Line 2 is > 0, Line 5 is = 0, and Line 8 is = 0	Math Error	Reject	Modify
NHBET80-010	Section I Line 11 Dividend Factor = Line 10/1 + or - 0.000002 If Line 5 is > 0, Line 2 is = 0, and Line 8 is = 0	Math Error	Reject	Modify
NHBET80-011	Section I Line 11 Dividend Factor = Line 10/1 + or - 0.000002 If Line 8 is > 0, Line 2 is = 0, and Line 5 is = 0	Math Error	Reject	Modify
NHBET80-012	Section II Line 14 Sub Total = Line 12 - Line 13	Math Error	Reject	No change
NHBET80-013	Section II Line 16 Taxable Dividends = Line 14 * Line 15	Math Error	Reject	No change
NHBET80-014	Section II Line17 Total Taxable Dividends = Line 16 if positive otherwise enter 0	Math Error	Reject	No change
NHBET80-015	Section II Line20 Sub Total = Line 18 - Line 19	Math Error	Reject	No change
NHBET80-016	Section II Line22 Taxable Compensation = Line 20 * Line 21	Math Error	Reject	No change
NHBET80-017	Section II Line24 Total Taxable Compensation = Line 22 - Line 23 If result is negative enter 0	Math Error	Reject	Modify
NHBET80-018	Section II Line 27 Taxable Interest = Line 25 * Line 26	Math Error	Reject	No change
NHBET80-019	Section II Line 29 Total Taxable Interest = Line 27 - Line 28 If result is negative enter 0	Math Error	Reject	Modify

## NH - 1120 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NH1120-001	Line 2(g) Net 2(a) through 2(f) = Line 2(a) + Line 2(b) + Line 2(c) - Line 2(d) - Line 2(e) + Line 2(f)	Math Error	Reject	No Change
NH1120-002	Line 3 Sub Total = Line 1 + Line 2(h)	Math Error	Reject	No Change
NH1120-003	Line 5 Gross Business Profits = Line 3 + Line 4	Math Error	Reject	No Change
NH1120-004	Line 6 (l) Net Lines 6(a) through 6(k) = -[Line 6 (a)] + Line 6 (b) + Line 6 (c) - Line 6 (d) + Line 6 (e) - Line 6 (f) - Line 6 (g) + Line 6 (h) + Line 6 (i) - Line 6 (j) + Line 6(k)	Math Error	Reject	Modify
NH1120-005	Line 7 Adjusted Gross Business Profits = Line 5 + Line 6 (l)	Math Error	Reject	Modify
NH1120-006	If Line 8 NH Apportionment < 1.000000 then DP80 must be present	Math Error	Reject	No Change
NH1120-007	Line 9 NH Business Profits before NOL = Line 7 * Line 8, if negative enter zero	Math Error	Reject	No Change
NH1120-008	If Tax Period End Date is > = 12312019 Line 10 Compute Tax = Line 9 * .077 or if Tax Period End Date is > = 12312022 Line 12 Compute Tax = Line 11 * .076 or if Tax Period End Date is > = 12312023 Line 12 Compute Tax = Line 11 * .075	Math Error	Warning	No Change
NH1120-009	If Line 13(a) BET Credit Only > zero then BET Credit Worksheet must be present	Math Error	Reject	No Change
NH1120-010	If Line 13(b) Other Credit > zero then Form DP-160 must be present	Math Error	Reject	No Change
NH1120-012	If Line 13(b) Other Credit > zero then Line 13(a) must equal 0 or blank	Math Error	Reject	No Change
NH1120-013	Form NH1120 valid for Corporation Only submission	Incorrect Data	Reject	No Change
NH1120-014	Line 6(h) Net Lines Line 6(h)-A through Line 6(h) - D = Line 6 (h)-A - Line 6 (h) - B + Line 6 (h) - C + Line 6 (h) - D	Math Error	Reject	No Change
NH1120-015	if Line 10 Less NOLD > zero then Form DP-132 must be present	Incorrect Data	Reject	No Change
NH1120-016	If Line 2(d) Add Any Other Deductions > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No Change
NH1120-017	If Line 2(f) Deduct Any Other Items > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No Change
NH1120-018	Line 11 = Line 9 - Line 10, if negative enter zero	Math Error	Reject	No change
NH1120-019	Line 6(k) Net Lines 6(k)-A through 6(k)-C = -[Line 6(k)-A] + Line 6(k) - B - Line 6(k) -C	Math Error	Reject	New



## NH-1065 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NH1065-001	Line 1(s) GBP Subtotal = Line 1(a) + Line 1(b) + Line 1(c) + Line 1(d) + Line 1(e) + Line 1(f) + Line 1(g) + Line 1(h) + Line 1(i) + Line 1(j) + Line 1(k) + Line 1(l) - Line 1(m) - Line 1(n) - Line 1(o) - Line 1(p) - Line 1(q) - Line 1(r)	Math Error	Reject	No Change
NH1065-002	Line 2(g) Net Lines 2(a) through 2(g) = Line 2(a) + Line 2(b) + Line 2(c) - Line 2(d) - Line 2(e) + Line 2(f)	Math Error	Reject	No Change
NH1065-003	Line 3 Sub Total Line 1(s) Adjusted by Line 2(g) = Line 1(s) + Line 2(g)	Math Error	Reject	No Change
NH1065-004	Line 5 Gross Business Profits = Line 3 + Line 4	Math Error	Reject	No Change
NH1065-005	Line 6(k) Net Lines 6(a) through 6(j) = - [Line 6(a) ] - Line 6 (b) - Line 6(c) + Line 6(d) - Line 6(e) + Line 6(f) - Line 6(g) + Line 6(h) + Line 6(i) + Line 6(j)	Math Error	Reject	Modify
NH1065-006	Line 7 Adjusted Gross Business Profits = Line 5 + Line 6(k)	Math Error	Reject	Modify
NH1065-007	Line 9 NH Business Profits before NOL = Line 7 * Line 8, if negative enter zero	Math Error	Reject	No Change
NH1065-008	If Tax Period End Date is > = 12312019 Line 10 Compute Tax = Line 9 * .077 or if Tax Period End Date is > = 12312022 Line 12 Compute Tax = Line 11 * .076 or if Tax Period End Date is > = 12312023 Line 12 Compute Tax = Line 11 * .075	Math Error	Warning	No Change
NH1065-009	If Line 13(a) BET Credit Only > zero then BET Credit Worksheet must be present	Incorrect Data	Reject	No Change
NH1065-010	If Line 13(b) Other Credits > zero then Line 13(a) must equal 0 or blank	Incorrect Data	Reject	No Change
NH1065-011	If Line 13(b) Other Credits > zero then Form DP-160 must be present	Incorrect Data	Reject	No Change
NH1065-013	Form NH1065 valid for PARTNERSHIP Only submission	Incorrect Data	Reject	No Change
NH1065-014	Line 6(h) Net Lines 6(h)-A through 6(h)-D = Line 6 (h)-A - Line 6 (h)-B + Line 6 (h)-C + Line 6 (h)-D	Math Error	Reject	No Change
NH1065-015	if Line 10 Less NOLD > zero then Form DP-132 must be present	Incorrect Data	Reject	No Change
NH1065-016	If Line 8 NH Apportionment < 1.000000 then DP80 must be present	Incorrect Data	Reject	No Change
NH1065-017	If Line 2(d) Add Any Other Deductions > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No Change
NH1065-018	If Line 2(f) Deduct Any Other Items > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No Change
NH1065-019	Line 11 = Line 9 - Line 10, if negative enter zero	Math Error	Reject	No Change
NH1065-020	Line 6(j) Net Lines 6(j)-A through 6(j)-C = -[Line 6(j)-A] + Line 6(j) - B - Line 6(j) -C	Math Error	Reject	New

## NH-1040 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NH1040-001	Line 1(j) Subtotal Net Lines 1(a) through 1(i) = Line 1(a) + Line 1(b) + Line 1(c) + Line 1(d) + Line 1(e) + Line 1(f) + Line 1(g) + Line 1(h) + Line 1(i)	Math Error	Reject	No change
NH1040-002	Line 2(g) Net Lines 2(a) through 2(f) = Line 2(a) + Line 2(b)+ Line 2(c) - Line 2(d) - Line 2(e) + Line 2(f)	Math Error	Reject	No change
NH1040-003	Line 3 Subtotal Line 1(j) Adjusted by Line 2(g) = Line 1(j) + Line 2(g)	Math Error	Reject	No change
NH1040-004	Line 5 Gross Business Profits = Line 3 + Line 4	Math Error	Reject	No change
NH1040-005	Line 6(k) Net Lines 6(a) through 6(j) = - [Line 6(a)] - Line 6 (b) - Line 6(c) + Line 6(d) - Line 6(e) + Line 6(f) - Line 6(g) + Line 6(h) + Line 6(i) + Line 6(j)	Math Error	Reject	Modify
NH1040-006	Line 7 Adjusted Gross Business Profits = Line 5 + Line 6(k)	Math Error	Reject	Modify
NH1040-007	Line 9 NH Business Profits before NOL = Line 7 * Line 8 if negative enter zero	Math Error	Reject	No change
NH1040-008	If Tax Period End Date is > = 12312019 Line 10 Compute Tax = Line 9 * .077 or if Tax Period End Date is > = 12312022 Line 12 Compute Tax = Line 11 * .076 or if Tax Period End Date is > = 12312023 Line 12 Compute Tax = Line 11 * .075	Math Error	Warning	No change
NH1040-009	If Line 13(a) BET Credit Only > zero then BET Credit Worksheet must be present	Incorrect Data	Reject	No change
NH1040-010	If Line 13(b) Other Credits > zero then Line 13(a) < BETCredit> must equal 0 or blank	Incorrect Data	Reject	No change
NH1040-011	If Line 13(b) Other Credits > zero then Form DP-160 must be present	Incorrect Data	Reject	No change
NH1040-012	Form NH1040 valid for PROPRIETORSHIP Only submission	Incorrect Data	Reject	No change
NH1040-013	Line 6(h) Net Lines 6(h)-A through 6(h)-D = Line 6 (h)-A - Line 6 (h)-B + Line 6 (h)-C + Line 6 (h)-D	Math Error	Reject	No change
NH1040-014	if Line 10 Less NOLD > zero then Form DP-132 must be present	Incorrect Data	Reject	No change
NH1040-015	If Line 8 NH Apportionment < 1.000000 then DP80 must be present	Incorrect Data	Reject	No change
NH1040-016	If Line 2(d) Add Any Other Deductions > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No change
NH1040-017	If Line 2(f) Deduct Any Other Items > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No change
NH1040-018	Line 11 = Line 9 - Line 10, if negative enter zero	Math Error	Reject	No change
NH1040-019	Line 6(j) Net Lines 6(j)-A through 6(j)-C = -[Line 6(j)-A] + Line 6(j) - B - Line 6(j) -C	Math Error	Reject	New

## NH-1041 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NH1041-001	Line 1(j) Business Profits = Line 1(a) + Line 1(b) + Line 1(c) + Line 1(d) + Line 1(e) + Line 1(f) + Line 1(g) + Line 1(h) - Line 1(i)	Math Error	Reject	No change
NH1041-002	Line 2(g) Net Lines 2(a) through 2(f)= Line 2(a) + Line 2(b)+ Line 2(c) - Line 2(d) - Line 2(e) + Line 2(f)	Math Error	Reject	No change
NH1041-003	Line 3 Subtotal Line 1(j) Adjusted by Line 2(g) = Line 1(j) + Line 2(g)	Math Error	Reject	No change
NH1041-004	Line 5 Gross Business Profits = Line 3 + Line 4	Math Error	Reject	No change
NH1041-005	Line 6(k) Net Lines 6(a) through 6(j) = - [Line 6(a)] - Line 6 (b) + Line 6(c) - Line 6(d) + Line 6(e) - Line 6(f) + Line 6(g) + Line 6(h) - Line 6(i) + Line 6(j)	Math Error	Reject	Modify
NH1041-006	Line 7 Adjusted Gross Business Profits = Line 5 + Line 6(k)	Math Error	Reject	Modify
NH1041-007	Line 9 NH Business Profits before NOL = Line 7 * Line 8 if negative enter zero	Math Error	Reject	No change
NH1041-008	If Tax Period End Date is > = 12312019 Line 10 Compute Tax = Line 9 * .077 or if Tax Period End Date is > = 12312022 Line 12 Compute Tax = Line 11 * .076 or if Tax Period End Date is > = 12312023 Line 12 Compute Tax = Line 11 * .075	Math Error	Warning	No change
NH1041-009	If Line 13(a) BET Credit Only > zero then BET Credit Worksheet must be present	Incorrect Data	Reject	No change
NH1041-010	If Line 13(b) Other Credits > zero then Line 13(a) < BETCredit> must equal 0 or blank	Incorrect Data	Reject	No change
NH1041-011	If Line 13(b) Other Credits > zero then Form DP-160 must be present	Incorrect Data	Reject	No change
NH1041-012	Form NH1041 valid for FIDUCIARY Only submission	Incorrect Data	Reject	No change
NH1041-013	Line 6(g) Net Lines 6(g)-A through 6(g)-D = Line 6 (g)-A - Line 6 (g)-B + Line 6 (g)-C + Line 6 (g)-D	Math Error	Reject	No change
NH1041-014	if Line 10 Less NOLD > zero then Form DP-132 must be present	Incorrect Data	Reject	No change
NH1041-015	If Line 8 NH Apportionment < 1.000000 then DP80 must be present	Incorrect Data	Reject	No change
NH1041-016	If Line 2(d) Add Any Other Deductions > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No change
NH1041-017	If Line 2(f) Deduct Any Other Items > 0 and the Tax Period Begin Date is < = 12312020 then Schedule IV must be present	Incorrect Data	Reject	No change
NH1041-018	Line 11 = Line 9 - Line 10, if negative enter zero	Math Error	Reject	No change
NH1041-019	Line 6(j) Net Lines 6(j)-A through 6(j)-C = - [Line 6(j)-A] + Line 6(j) - B - Line 6(j) - C	Math Error	Reject	New

**DP - 80 Business Rules**

Rule Number	Rule/Validation	Error Category	Severity	Status
NHDP80-001	Line 1 (c) Sales Factor = (Line 1(b) /Line 1(a)) + or - 0.000002	Math Error	Reject	No Change
NHDP80-002	Line 2 (c) Payroll Factor = Line 2(b) /Line 2(a) + or - 0.000002	Math Error	Reject	No Change
NHDP80-003	Line 3 (c) Property Factor = Line 3(b) /Line 3(a) + or - 0.000002	Math Error	Reject	No Change
NHDP80-004	Line 4 Total of Lines 1 (c), 2 (c) and 3 (c) = Line 1 (c) + Line 2 (c) + Line 3 (c) + or - 0.000002	Math Error	Reject	Removed in 2022
NHDP80-005	Line 5 NH Apportionment = Line 4 /4 + or - 0.000002 if Line 1(a), Line 2(a), and Line 3(a) are > 0	Math Error	Reject	Removed in 2022
NHDP80-006	Line 5 NH Apportionment = Line 4/3 + or - 0.000002 if Line 1(a) is > 0, Line 3(a) is > 0, and Line 2(a) is = 0	Math Error	Reject	Removed in 2022
NHDP80-007	Line 5 NH Apportionment = Line 4/3 + or - 0.000002 if Line 1(a) is > 0, Line 2(a) is > 0, and Line 3(a) is = 0	Math Error	Reject	Removed in 2022
NHDP80-008	Line 5 NH Apportionment = Line 4/2 + or - 0.000002 if Line 2(a) is > 0, Line 3(a) is > 0, and Line 1(a) is <= 0	Math Error	Reject	Removed in 2022
NHDP80-009	Line 5 NH Apportionment = Line 4/2 + or - 0.000002 if Line 1(a) is > 0, Line 2(a) is = 0, Line 3(a) is = 0	Math Error	Reject	Removed in 2022
NHDP80-010	Line 5 NH Apportionment = Line 4/1 + or - 0.000002 if Line 2(a) is > 0, Line 1(a) is <= 0, Line 3(a) is = 0	Math Error	Reject	Removed in 2022
NHDP80-011	Line 5 NH Apportionment = Line 4/1 + or - 0.000002 if Line 3(a) is > 0, Line 1(a) is <= 0, and Line 2(a) is = 0	Math Error	Reject	Removed in 2022

## DP - 120 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHDP120-001	Line 2 Gross Business Profits = Line 1(a) + Line 1(b) + Line 1 (c) + Line 1(d) +Line 1(e) + Line 1(f) + Line 1(g) + Line 1(h) + Line 1(i) + Line 1(j) + Line 1(k) - Line 1(l) - Line 1(m) - Line 1(n) - Line 1(o) - Line 1(p) - Line 1(q)	Math Error	Reject	No change
NHDP120-002	Form DP120 valid for CORPORATION Only submission	Incorrect Data	Reject	No change

## DP - 132 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHDP132-001	Line 1, Column E <= Line 1, Column B - Line 1, Column C - Line 1, Column D	Math Error	Reject	No Change
NHDP132-002	Line 2, Column E = Line 2, Column B - Line 2, Column C - Line 2, Column D	Math Error	Reject	No Change
NHDP132-003	Line 3, Column E = Line 3, Column B - Line 3, Column C - Line 3, Column D	Math Error	Reject	No Change
NHDP132-004	Line 4, Column E = Line 4, Column B - Line 4, Column C - Line 4, Column D	Math Error	Reject	No Change
NHDP132-005	Line 5, Column E = Line 5, Column B - Line 5, Column C - Line 5, Column D	Math Error	Reject	No Change
NHDP132-006	Line 6, Column E = Line 6, Column B - Line 6, Column C - Line 6, Column D	Math Error	Reject	No Change
NHDP132-007	Line 7, Column E = Line 7, Column B - Line 7, Column C - Line 7, Column D	Math Error	Reject	No Change
NHDP132-008	Line 8, Column E = Line 8, Column B - Line 8, Column C - Line 8, Column D	Math Error	Reject	No Change
NHDP132-009	Line 9, Column E = Line 9, Column B - Line 9, Column C - Line 9, Column D	Math Error	Reject	No Change
NHDP132-010	Line 10, Column E = Line 10, Column B - Line 10, Column C - Line 10, Column D	Math Error	Reject	No Change
NHDP132-011	Line 11, Column B = Summation of Line 1, Column B through Line 10, Column B	Math Error	Reject	No Change
NHDP132-012	Line 11, Column C = Summation of Line 1, Column C through Line 10, Column C	Math Error	Reject	No Change
NHDP132-013	Line 11, Column D = Summation of Line 1, Column D through Line 10, Column D	Math Error	Reject	No Change
NHDP132-014	Line 11, Column E = Summation of Line 1, Column E through Line 10, Column E	Math Error	Reject	No Change

## DP - 160 Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHDP160-001	Line 4 BET-Subtotal of Lines 1, 2 and 3 = Line 1 + Line 2 + Line 3	Math Error	Reject	No Change
NHDP160-002	Line 8 BET-Subtotal of Lines 5 through 7 = Line 5 + Line 6 + Line 7	Math Error	Reject	No Change
NHDP160-003	Line 9 Credits Against BET = Line 4+ Line 8	Math Error	Reject	No Change
NHDP160-004	Line 9 Credits Applied to BPT = Line 1 + Line 2 + Line 3 + Line 4 + Line 5 + Line 6 + Line 7 + Line 8	Math Error	Reject	No Change
NHDP160-005	Line 10(j) BET Credit Carryover Sum = Line 10(a) + Line 10(b) + Line 10(c) + Line 10(d) + Line 10(e) + Line 10(f) + Line 10(g) + Line 10(h) + Line 10(i)	Math Error	Reject	Remove
NHDP160-006	Line 11 Credits Applied to BPT Sum = Line 9 + Line 10(j)	Math Error	Reject	Remove
NHDP160-007	Line 4 R&D Credit Used = Line 2 + Line 3	Math Error	Reject	No Change
NHDP160-008	Line 5 R&D Credit Not Applied = Line 1 - Line 4	Math Error	Reject	No Change
NHDP160-009	Line 5 ERZ Credit Used = Line 3 + Line 4	Math Error	Reject	No Change
NHDP160-010	Line 6 ERZ Credit Available for Carry Forward = Line 1 + Line 2 - Line 5	Math Error	Reject	No Change
NHDP160-011	Line 6 CDFA Total Credit Used = Line 3 + Line 4 + Line 5	Math Error	Reject	No Change
NHDP160-012	Line 7 CDFA Available for Carry Forward = Line 1 + Line 2 - Line 6	Math Error	Reject	No Change
NHDP160-013	Line 5 Coos County Credit Used = Line 3 + Line 4	Math Error	Reject	No Change
NHDP160-014	Line 6 Coos County Unused Credit = Line 1 + Line 2 - Line 5	Math Error	Reject	No Change
NHDP160-015	Line 9 Credits Against BET = Form NHBET Line 6	Incorrect Data	Reject	No Change
NHDP160-016	If BusinessEntityType = CORPORATION then Line 9 Credits Applied to BPT Sum = Form NH1120 Line 13(b)	Incorrect Data	Reject	Modify
NHDP160-017	If BusinessEntityType = PARTNERSHIP then Line 9 Credits Applied to BPT Sum = Form NH1065 Line 13(b)	Incorrect Data	Reject	Modify
NHDP160-018	If BusinessEntityType = PROPRIETORSHIP then Line 9 Credits Applied to BPT Sum = Form NH1040 Line 13(b)	Incorrect Data	Reject	Modify
NHDP160-019	If BusinessEntityType = FIDUCIARY then Line 9 Credits Applied to BPT Sum = Form NH1041 Line 13(b)	Incorrect Data	Reject	Modify
NHDP160-020	Line 5 Education Tax Credit Used = Line 2 + Line 3 + Line 4	Incorrect Data	Reject	No Change
NHDP160-021	Line 6 Education Tax Credit Available for Carry Forward = Line 1 - Line 5	Incorrect Data	Reject	No Change
NHDP160-022	Line 2 Granite State Paid Family Leave Plan Tax Credit = 50% of Line 1 rounded to the nearest whole dollar	Math Error	Reject	No Change

**BUSINESS ESTIMATE FORMS - NH-1040-ES, NH-1065-ES, NH-1120-ES, NH-1041-ES**

<b>Rule Number</b>	<b>Rule/Validation</b>	<b>Error Category</b>	<b>Severity</b>	<b>Status</b>
NHBUSEST-001	The difference between Tax Period End Date and Tax Period Begin Date must not be greater than 371	Incorrect Data	Reject	No Change
NHBUSEST-002	Tax Period Begin Date must not be blank and must be >=to 01012021 and less than Tax Period End Date	Incorrect Data	Reject	No Change
NHBUSEST-003	If State ID number (DIN) is present then StateEIN must be 9 characters in length beginning with NL000 or SM000 followed by 4 numeric characters.	Incorrect Data	Reject	No Change
NHBUSEST-004	Line 3 = Line 1 + Line 2	Incorrect Data	Reject	No Change
NHBUSEST-005	Amount of Payment must be greater than 0	Incorrect Data	Reject	No Change



## BT-EXT Business Rules

Rule Number	Rule/Validation	Error Category	Severity	Status
NHBTEXT-001	The difference between Tax Period End Date and Tax Period Begin Date must not be greater than 371	Incorrect Data	Reject	No Change
NHBTEXT-002	Tax Period Begin Date must not be blank and must be >=to 01012020 and less than Tax Period End Date	Incorrect Data	Reject	No Change
NHBTEXT-003	If State ID number (DIN) is present then StateEIN must be 9 characters in length beginning with NL000 or SM000 followed by 4 numeric characters.	Incorrect Data	Reject	No Change
NHBTEXT-004	Line 3 = Line 1 + Line 2	Incorrect Data	Reject	No Change
NHBTEXT-005	Line 5 = Line 3 - Line 4	Incorrect Data	Reject	No Change
NHBTEXT-006	Amount of payment must be greater than 0	Incorrect Data	Reject	No Change