

NHDRA

New Hampshire Department of Revenue Administration

GENERAL INSTRUCTIONS & REQUIREMENTS FOR REPRODUCING NH TAX FORMS – TY2024

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.

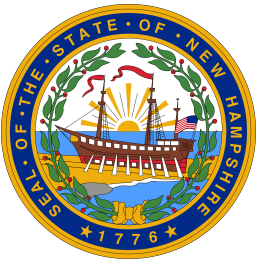
Complete and submit a signed copy of the *NHDRA Letter of Intent* form to Britni Amrol at E-FormsDevelopment@dra.nh.gov. This form is required to be sent via email and received no later than 11:59 pm on November 15, 2024. Reproduced forms submitted without the said *Letter of Intent* on file will not 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.



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GUIDELINES & REQUIREMENTS – TY2024

FORM VENDORS, SOFTWARE DEVELOPERS, AND 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 TY24 at our website <https://www.revenue.nh.gov/resource-center/current-year-forms-and-instructions>.

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: 2024 cannot be used for a 2023 or 2023 cannot be used for 2022, 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:

- Using characters that are not allowed. Example: (.) (,)
- Masking of ID fields (ex. ***_**-1234).
- Incorrect period begin and end dates in 2D barcode.

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 TY2024:

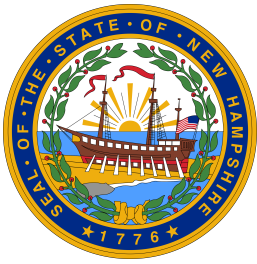
- BET CREDIT WORKSHEET (Form)
 - Added a "tenth prior taxable period" - new Line 4.
 - Renumbered the form now that the tenth taxable period has been added.
 - Corrected field description for Line 2.
New Language: Sum the amounts from Column B, Lines 3 through 13, and include on Line 20(a) of NH-1120-WE or on Line 13(a) on other BPT forms. If DP-160 credits exist, instead include DP-160, Part B, Line 9 amount and apply on Line 20(b) of NH-1120-WE or on Line 13(b) on other BPT forms.



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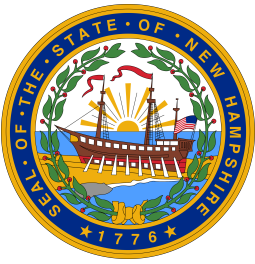
- BET CREDIT WORKSHEET (Instructions)
 - Corrected line number references now that a tenth taxable period has been added.
New Language: Lines 3 through 13
 - Corrected language for Line 2 instructions to reflect new change on the form.
New Language: Sum the amounts from Column B, Lines 3 through 13, and include on Line 20(a) of NH-1120-WE or on Line 13(a) on other BPT forms. If DP-160 credits exist, instead include DP-160, Part B, Line 9 amount and apply on Line 20(b) of NH-1120-WE or on Line 13(b) on other BPT forms.
- DP-59-A (Form)
 - Removed "entity type codes."
- DP-10 (Form)
 - Removed "entity type codes" from page 1, step 2.
 - Removed "Credit" as an overpayment option on page 4. Refunds only.
 - Changed tax rate on page 4 to 3% from 4%.
- DP-10 (Instructions)
 - Removed page 8, step 5, line 19 to match with the form.
 - Reworded page 8, step 5, line 18 to match with the form.
New Language: If the total payments (Line 13 plus Line 16(b)) are greater than total tax (Line 10 plus Line 15), then you have overpaid. All over payments will be automatically refunded.
 - Changed tax rate on page 7, step 4, line 10 to 3% from 4%.
- BT-SUMMARY (Form)
 - Removed "entity type codes" from page 1, step 2.
 - Reworded "IRS Adjustment" checkbox, in Step 2.
New Language: **This submission is the result of an IRS Adjustment for this form year.** A complete federal Revenue Agent Report (RAR) with all applicable Schedules must be included with a complete amended NH tax return. For taxable periods ending on or before December 31, 2020, you must use Form DP-87 - (entity specific) to report IRS adjustments.
 - Added a new checkbox labeled "DAO" on page 1.
- BT-SUMMARY (Instructions)
 - Removed "Form BET" instructions (formerly pages 6 and 7).
 - Added DAO checkbox information within Step 2.
- DP-132 (Form)
 - Added language at the bottom of the form.
New Language: Subtract Line 11, Column C from Line 11, Column B to obtain the NOL. Available to be reported on the applicable Business Profits Tax return.
 - Replaced language at the bottom of the form.
New Language: Line 11, Column D and Column E respectively are the amounts to be reported on the applicable Business Profits Tax return for NOL to be used in the period and NOL carryforward.
- DP-132-WE (Form)
 - Added language at the bottom of the form.
New Language: Subtract Line 11, Column C from Line 11, Column B to obtain the NOL. Available to be reported on the applicable Business Profits Tax return.
 - Replaced language at the bottom of the form.
New Language: Line 11, Column D and Column E respectively are the amounts to be reported on the applicable Business Profits Tax return for NOL to be used in the period and NOL carryforward. Use additional Forms DP-132-WE if you have NOL carryforward deduction(s) for more than one entity.



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- DP-160 (Form)
 - Changed page 1, section B, line 7 field description.
New Language: BET credit (Sum of BET Credit Worksheet, Column B)
 - Changed page 1, section B, line 9 field description.
New Language: Credits applied to BPT. Add Lines 1 through 8. Not to exceed current period BPT Liability. (Enter on BPT Return, Line 20(b) NH-1120-WE, Line 13(b) all other forms.)
 - Removed all fields and language from section B, lines 10(a) through 11 on page 2.
 - Moved other sections up now that section B, lines 10(a) through 11 have been removed. Form is now 3 pages and not 4.
- DP-160 (Instructions)
 - Corrected page 2, section B, Line 7 instruction language.
New Language: Enter the sum of BET Credit Worksheet, Column B.
 - Corrected page 2, section B, Line 9 instruction language.
New Language: Enter the total of Lines 1 through 8. This is the credit available to be used to offset the current period's BPT. The credit may not exceed the current period's BPT. Any excess BET Credit should be reported on the BET Credit Worksheet, Line 3 through Line 12, Column C. Enter the amount to be applied to offset BPT on NH-1040, NH-1041, NH-1065, and NH-1120, Line 13(b) or NH-1120-WE, Line 20(b).
 - Removed all instructions from section B, Lines 10(a) through 11 on pages 2 and 3.
 - Moved other sections up now that section B, Lines 10(a) through 11 have been removed.
- DP-165 (Form)
 - Moved fields up slightly to make room for vendors 2D barcodes.
- DP-2848 (Form)
 - Moved fields up slightly to make room for vendors 2D barcodes.
- NH-PYT (Form)
 - Moved fields up slightly to make room for vendors 2D barcodes.
- DP-14 (Form)
 - Made the DP-14 form two pages instead of one to make room for vendors 2D barcodes.
- DP-2210/2220 (Form)
 - Updated interest percentages on both Line 19 (9%) and Line 20 (10%).
- NH-1040 (Form)
 - 3 new sub-fields were added within Line 6(j). Those fields are: 6(j) - A, 6(j) - B, and 6(j) - C
 - Line 6(j) language was changed to reflect new sub-fields that were added.
New Language: Net Lines 6(j) - A through 6(j) - C
 - A new line labeled "6(k)" was added to reflect new sub-fields that were added.
New Language: Net Lines 6(a) through 6(j)
 - Line 7 language was changed to reflect new sub-fields that were added.
New Language: Adjusted Gross Business Profits (sum of Lines 5, and 6(k))
- NH-1040 (Instructions)
 - Corrected Lines 6(j), 6(k), and 7 instruction language to match with new changes.



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- NH-1041 (Form)
 - 3 new sub-fields were added within Line 6(j). Those fields are: 6(j) - A, 6(j) - B, and 6(j) - C
 - Line 6(j) language was changed to reflect new sub-fields that were added.
New Language: Net Lines 6(j) - A through 6(j) - C
 - A new line labeled "6(k)" was added to reflect new sub-fields that were added.
New Language: Net Lines 6(a) through 6(j)
 - Line 7 language was changed to reflect new sub-fields that were added.
New Language: Adjusted Gross Business Profits (sum of Lines 5, and 6(k))
- NH-1041 (Instructions)
 - Corrected Lines 6(j), 6(k), and 7 instruction language to match with new changes.
- NH-1065 (Form)
 - 3 new sub-fields were added within Line 6(j). Those fields are: 6(j) - A, 6(j) - B, and 6(j) - C
 - Line 6(j) language was changed to reflect new sub-fields that were added.
New Language: Net Lines 6(j) - A through 6(j) - C
 - A new line labeled "6(k)" was added to reflect new sub-fields that were added.
New Language: Net Lines 6(a) through 6(j)
 - Line 7 language was changed to reflect new sub-fields that were added.
New Language: Adjusted Gross Business Profits (sum of Lines 5, and 6(k))
- NH-1065 (Instructions)
 - Corrected Lines 6(j), 6(k), and 7 instruction language to match with new changes.
- NH-1120 (Form)
 - 3 new sub-fields were added within Line 6(k). Those fields are: 6(k) - A, 6(k) - B, and 6(k) - C
 - Line 6(k) language was changed to reflect new sub-fields that were added.
New Language: Net Lines 6(k) - A through 6(k) - C
 - A new line labeled "6(l)" was added to reflect new sub-fields that were added.
New Language: Net Lines 6(a) through 6(k)
 - Line 7 language was changed to reflect new sub-fields that were added.
New Language: Adjusted Gross Business Profits (sum of Lines 5, and 6(l))
- NH-1120 (Instructions)
 - Corrected Lines 6(k), 6(l), and 7 instruction language to match with new changes.
- NH-1120-WE (Form)
 - 3 new sub-fields were added within Line 12(l). Those fields are: 12(l) - A, 12(l) - B, and 12(l) - C
 - Line 12(l) language was changed to reflect new sub-fields that were added.
New Language: Net Lines 12(l) - A through 12(l) - C
 - A new line labeled "12(m)" was added to reflect new sub-fields that were added.
New Language: Net Lines 12(a) through 12(l)
 - Line 13 language was changed to reflect new sub-fields that were added.
New Language: Adjusted Gross Business Profits (Line 11(e) adjusted by Line 12(m))
- NH-1120-WE (Instructions)
 - Removed "Schedule II" instructions (formerly page 8).
 - Removed "Schedule III" instructions (formerly page 9).
 - Removed "DP-120-P" instructions (formerly pages 11 and 12).
 - Removed "DP-121" instructions (formerly pages 12, 13 and 14).
 - Corrected Lines 12(l), 12(m), and 13 instruction language to match with new changes.



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LETTER OF INTENT (LOI) REQUIREMENTS – TY2024

A new LOI must be completed at the start of each tax season. The LOI will be emailed to you in September and be posted at <https://www.revenue.nh.gov/resource-center/current-year-forms-and-instructions>. Please submit your completed Letter of Intent to Britni Amrol at E-FormsDevelopment@dra.nh.gov no later than November 15, 2024.

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 2024 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: | "Paper Scaling" must be set to "None" |
| 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.



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SCANNED / OPTICAL RECOGNITION (OCR) FORMS (continued)

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.

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 Amrol at E-FormsDevelopment@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. **Please note:** 1D barcodes must be reproduced as a "Code 39 Barcode."

If a vendor is unable to submit forms via electronic mail, please contact NHDRA at E-FormsDevelopment@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 Amrol at E-FormsDevelopment@dra.nh.gov.