

**Q: When will I be assessed interest and penalties?**

**A:** Interest and penalties shall be assessed based on the following

**Failure to File Penalty** - NFQA returns filed after the statutory due date of the tenth (10th) day of the month following the expiration of the assessment period may be assessed a penalty equal to 5 percent of the amount due for each month or part of a month during which the return remains unfiled.

Notwithstanding any provision of law to the contrary, no penalty or interest shall be imposed for failure to make payment of the assessment when due if such payment is made on or before the last day of the month in which payment is due. Failure to make payment by this automatic extended due date will void the extension for noncompliance.

Any nursing facility who fails to pay 100 percent of the NFQA tax liability by the last day of the month in which payment is due shall be subject to interest and the failure to pay penalty based on the original statutory payment date of the fifteenth (15th) day of the month following the assessment period.

**Interest** - Interest shall be computed at the annual underpayment rate from the fifteenth (15th) day of the month following the assessment period to the date the payment is actually paid.

**Failure to Pay Penalty** - A penalty equal to 10 percent of the amount of the nonpayment or underpayment shall be assessed if the failure to pay is not due to fraud or 20 percent of the amount of the nonpayment or underpayment if the failure to pay is due to fraud.

**SUMMARY OF DUE DATES**

ASSESSMENT PERIOD	RETURN DUE DATE*	PAYMENT DUE DATE*
Jan 1 - Mar 31	April 10	April 15
Apr 1 - Jun 30	July 10	July 15
Jul 1 - Sept 30	Oct 10	Oct 15
Oct 1 - Dec 31	Jan 10	Jan 15

PERIOD END DATE	EXTENDED PAYMENT DATE	FUNDS PULLED BY TREASURY#
March 31	April 30	April 27
June 30	July 31	July 28
Sept 30	Oct 31	Oct 28
Dec 31	Jan 31	Jan 28

\* The assessment period and extended payment dates are statutorily fixed, however the return and initial payment due dates may vary depending on weekends and holidays. In which case the due date will be the next business day.

# In order to ensure timely payment, the NH Department of Treasury will pull funds from taxpayer's designated bank account 2 business days prior to the last day of the month.

**ADMINISTRATION, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2318 Fax (603) 271-6121**

**AUDIT DIVISION, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-3400 Fax (603) 271-6146**

**CENTRAL TAXPAYER SERVICE, 109 Pleasant St, Concord, NH 03301 (603) 271-2191**

**COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03302-0454 (603) 271-3701 Fax (603) 271-1756**

**DISCOVERY BUREAU, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-8454**

**DOCUMENT PROCESSING DIVISION, 109 Pleasant St, PO Box 637, Concord, NH 03302-0637 (603) 271-2191**

**HEARINGS BUREAU, 109 Pleasant St, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304**

**MUNICIPAL SERVICES DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-3397 Fax (603) 271-1161**

**PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271- 1161**

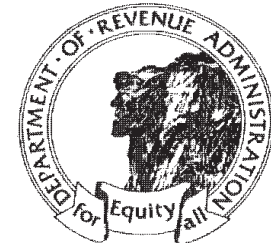
**TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191**

**Administrative Rules and Laws:** N.H. Code of Admin. Rules and Laws are available free from our website at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by visiting any New Hampshire State Depository Library where copies can be made for a fee.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
(603) 271-2191**

**FREQUENTLY ASKED QUESTIONS  
(FAQ's)  
NURSING FACILITY  
QUALITY ASSESSMENT  
RSA 84-C REV 2700**



**Kevin A. Clougherty, Commissioner**

The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Visit us on the web: [www.nh.gov/revenue](http://www.nh.gov/revenue)

**Q: What is the Nursing Facility Quality Assessment (NFQA)?**

**A:** Senate Bill 376 passed in 2004, established the NFQA which imposes an assessment of 6% on net patient services revenue on all nursing facilities licensed by the State. Effective for taxable periods beginning on or after 1/1/2008 this rate is reduced to 5.5%.

**Q: Are all New Hampshire nursing facilities subject to the NFQA?**

**A:** Yes, all nursing facilities licensed by the State pursuant to RSA 151-E:2,V, and facilities licensed as a specialty hospital, and certified to receive federal reimbursement as a nursing facility, are subject to the assessment.

**Q: What is the assessment period?**

**A:** There are four quarterly assessment periods as follows:

- January 1 thru March 31
- April 1 thru June 30
- July 1 thru September 30
- October 1 thru December 31.

**Q: When is the return due?**

**A:** Form DP-156, Nursing Facility Quality Assessment Return is to be filed by the tenth (10th) day of the month following the close of the assessment period. Every nursing facility shall submit a **completed return with the original signature, in ink, of an authorized representative to the Department of Revenue Administration. (DRA)** A copy of the return and, if required, a completed Nursing Facility Quality Assessment Calculation Worksheet shall be sent to the NH Department of Health and Human Services (DHHS).

**Q: Where can I get a Form DP-156?**

**A:** Forms can be obtained by accessing the DRA website at [www.nh.gov/revenue](http://www.nh.gov/revenue) and selecting the "Tax Forms" link or by calling the Forms Line at (603) 271-2192.

**Q: Can I file using a substitute form?**

**A:** Yes, substitute forms can be accepted if they are clear and legible and follow the **exact format** of the forms provided by the DRA. Many forms are not accepted because of the spacing, font size or other formatting issues.

**Q: Can I file my return electronically on-line?**

**A:** No, currently the DRA does not offer the ability to file the DP-156 electronically on-line.

**Q: When is the assessment due?**

**A:** Each nursing facility shall pay 100% of its nursing facility quality assessment due and payable no later than the fifteenth (15th) day of the month following the assessment period.

**Q: Can I pay my NFQA by check?**

**A:** No, RSA 84-C:5 requires payments be made by electronic transfer of moneys to the State Treasurer.

**Q: How is my payment collected?**

**A:** Facilities must complete a Form DP-156-ACH to authorize the State Treasurer to debit the facilities' designated bank account by electronic transfer for the quarterly assessment as specified on the DP-156. The remittance of tax payment to the State Treasurer will be by ACH Debit.

**Q: How do I apply for ACH-Debit authorization?**

**A:** Form DP-156-ACH (Nursing Facility Quality Assessment Authorization Agreement for Pre-Authorized payments) shall be completed and filed by nursing facilities 30 days prior to the payment due date.

**Q: When will my payments be processed?**

**A:** Two days prior to the last business day of the month, the NH Department of Treasury will transfer the funds from the facilities' designated bank account based on the information provided. The funds pulled will be equal to the amount reflected on line 6 of the DP-156 for the quarter.

**Q: What if my banking information changes?**

**A:** If your banking information changes, you must submit a new Form DP-156-ACH to the DRA 30 days prior to the payment due date to enable all agencies involved sufficient time to process the updated information.

**Q: What if I don't have my accounting complete prior to the filing deadline, can I file an amended return when my numbers are finalized?**

**A:** No, an amended return is not intended to be used for making prior period adjustments. Timely filing is required to avoid penalties. Therefore, if net patient revenues are unknown at the time of filing, you must estimate and make any prior quarter adjustments on the NFQA Worksheet and include the adjustment with your net patient services revenue for the next assessment period.

**Q: Under what circumstances would I file an amended return?**

**A:** Amended returns are primarily used to report changes due to an audit adjustment. Pursuant to RSA 21-J, interest and late payment penalties may apply.

**Q: Can I have an extension of time to file my DP-156?**

**A:** For good cause, the Commissioner of DRA may extend the time within which a nursing facility is required to file a return. To request an extension, remit 100% of your anticipated NFQA liability along with a letter to the Commissioner explaining your circumstances and anticipated filing date. Mail the payment and request to NH DRA PO BOX 1004, Concord NH 03302-1004. If such return is filed during the period of extension no late filing penalty will be imposed. However, this does not extend the payment due date and the nursing facility **shall** be liable for interest and late payment charges if not paid by the statutory due date. Failure to file the return during the period of the extension shall void the extension.