



# New Hampshire

## Department of Revenue Administration

### Forms Standards for Software Vendors

**ALL FORMS ARE SUBJECT TO DEPARTMENT ACCEPTANCE**

NH Administrative Rules Governing Substitute Forms and Standards may be found at:  
<http://www.gencourt.state.nh.us/rules/rev2900.html>

Hard copy forms for acceptance should be sent to:

NH DRA Forms Committee  
PO Box 457  
Concord, NH 03302-0457

E-mail or facsimile requests for approvals are **NOT** accepted.

SUBMIT FORMS IN ORDER AS IN PACKAGE X.

**NO PAPER CLIPS, ADHESIVE NOTES OR STAPLES.**

Requests for consideration are processed in the order received, as time permits.

Overnight delivery of requests to DRA will not expedite review and consideration.

Requests for forms interpretation or clarification ONLY should be e-mailed to:

[formscmte@rev.state.nh.us](mailto:formscmte@rev.state.nh.us)

Acceptance of a form by the Department is intended solely as technical assistance to Substitute Forms Vendors to aid in their development of compatible forms. Such acceptance does not guarantee compatibility, nor shall such acceptance be construed as endorsement of any substitute form. In no event shall the Department be liable for any special, incidental, indirect or consequential damages of any kind, or any damages whatsoever, arising out of or in connection with the use of substitute forms accepted by the Department.

The NH Department of Revenue Administration communicates cooperatively with the National Association of Computerized Tax Processors. Additional information or assistance may be found on their web site at: [www.nactp.org](http://www.nactp.org)



**STANDARDS**

<b>FORMS</b> (continued)												
<b>FOOTER</b>	<b>LEFT CORNER</b>	The lower left hand corner on all forms with a batch number should have a box with a printed top and right border line for the date stamp, .5 line stroke. This box should be 2 inches or 12 picas high by 1½ inches or 9 picas wide. The words "FOR DRA USE ONLY" should appear inside the top of the box in 6 point arial font. See example at bottom left corner of this page.										
	<b>RIGHT CORNER</b>	The lower right hand corner should identify the form number with a month and year of most recent revision date change directly under the form number. This should be in 6 point size arial font. Example: NH-1120 Rev. 8/2006										
	<b>REVISION DATE</b>	The revision date will always be in the lower right hand corner under the form number. Beginning with the form number and then the abbreviation of revised (i.e. Rev.), and then the month, slash and four digit year. Example: NH-1120 Rev. 12/2006										
	<b>IDENTIFICATION OF COMPUTER GENERATED "CG" FORMS</b>	If the form is produced by a computerized tax processing company, or any organization other than the NH Department of Revenue Administration, the organization's name or acronym is to be printed in the bottom left side, outside of the box "FOR DRA USE ONLY" corner of all forms, using Arial 10pt font.										
	<b>SIGNATURE LINE</b>	<p>The signature line should always be at the bottom of the form and should identify the signature, title, where applicable, and date location. A large <b>X</b> should be on the signature line. Example:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"><b>X</b></td> <td style="width: 50%; text-align: center;"><b>X</b></td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">SIGNATURE (IN INK) OF TAXPAYER</td> <td style="text-align: center; border-top: 1px solid black;">DATE</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">SIGNATURE (IN INK) OF PREPARER IF OTHER THAN TAXPAYER</td> <td style="text-align: center; border-top: 1px solid black;">DATE</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">PRINT SIGNATORY NAME &amp; TITLE</td> <td style="text-align: center; border-top: 1px solid black;">PRINT PREPARER'S NAME &amp; IDENTIFICATION NUMBER</td> </tr> <tr> <td colspan="2" style="text-align: center; border-top: 1px solid black;">PREPARER'S ADDRESS</td> </tr> </table> <p>All taxpayers' signatures on reproduced forms filed must be original signatures, in ink where indicated.</p>	<b>X</b>	<b>X</b>	SIGNATURE (IN INK) OF TAXPAYER	DATE	SIGNATURE (IN INK) OF PREPARER IF OTHER THAN TAXPAYER	DATE	PRINT SIGNATORY NAME & TITLE	PRINT PREPARER'S NAME & IDENTIFICATION NUMBER	PREPARER'S ADDRESS	
<b>X</b>	<b>X</b>											
SIGNATURE (IN INK) OF TAXPAYER	DATE											
SIGNATURE (IN INK) OF PREPARER IF OTHER THAN TAXPAYER	DATE											
PRINT SIGNATORY NAME & TITLE	PRINT PREPARER'S NAME & IDENTIFICATION NUMBER											
PREPARER'S ADDRESS												
	<b>MAILING ADDRESS</b>	<p>The mailing address for the Department will always be under the signature line and must include "Mail To:", the Department name "NH DRA", followed by the division name and mailing address all in uppercase letters with arial print font. The size of the font depends on the amount of space available. It may be in a text block or a single line as space permits. Examples:</p> <p style="text-align: center;">Example 1:</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>MAIL NH DRA TO: PO BOX 637 CONCORD, NH 03302-0637</p> </div> <p style="text-align: center;">Example 2:</p> <p style="text-align: center;">MAIL TO: NH DRA, PO BOX 637, CONCORD, NH 03302-0637</p>										

Example of Date Stamp Corner:

FOR DRA USE ONLY

XYZ FORM CO.

**STANDARDS****FORM STANDARDS****FORMS INSTRUCTIONS**

<b>HEADER</b>	<b>LEFT CORNER</b>	Form Instructions shall have the word "Form" and the form number if applicable. The word "Instructions" shall appear in initial case under the form number. These numbers should be in the upper left hand corner. The word "Form" should be in 6 point size arial font. Form numbers are to be capitalized with a hyphen separating the letters from the numbers, in bold, boxed using a .5 line stroke. The form number should be in 12 point size arial font. The word "Instructions" should be in 8 point size arial font. Example: <div style="text-align: center;"> <small>FORM</small>  <b>NH-1120</b>  <small>Instructions</small> </div>
	<b>RIGHT CORNER</b>	Nothing is designated for the upper right corner of the Instructions.
	<b>TITLE</b>	The complete Department name should be centered and all in uppercase letters using 8 point size arial font. Directly under the Department name, the title in 10 point size arial font and centered. The word "Instructions" on the form under the title and should be centered, all in upper case letters using 8 point size arial font in bold. Example: <div style="text-align: center;"> <small>NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION</small>  <b>CORPORATION BUSINESS PROFITS TAX RETURN INSTRUCTIONS</b>  <small>INSTRUCTIONS</small> </div>
<b>BODY</b>	<b>FONT</b>	The font should be arial 8 point size on instructions wherever possible.
	<b>USE OF TABLES</b>	The use of two or three column tables on instructions is recommended with step numbers or description in the left column and text instructions on the right. Boxes should be .5 line stroke. The left side column is .5" wide.
	<b>USE OF BULLETS</b>	Bullets may be used for lists of items. If used, bullets should be small solid circles or squares and instructions after bullets should begin in lowercase letters. Example: <ul style="list-style-type: none"> <li>▪ enter the amount on Line 3</li> <li>▪ enter the amount on Line 4</li> <li>▪ total the amount on Line 5</li> </ul>
	<b>USE OF % OR PERCENT</b>	The word "percent" is to be spelled out after numbers displayed in text as in example 1. If numerals are displayed, the % sign is to be used as in example 2. Example 1:     three percent Example 2:     3 %
	<b>JUSTIFY</b>	Use full justification on all text.
<b>FOOTER</b>	<b>LEFT CORNER</b>	There is nothing designated for the lower left hand corner of the instruction page.
	<b>RIGHT CORNER</b>	The lower right hand corner shall have the form number and revision date in 6 point size arial font with the word "Instructions" on the line below the revision date in the same font size and the date of the revision. Example:       NH-1120 Instructions Rev. 10/2006

**STANDARDS****FORM STANDARDS****PAYMENT FORM**

<b>HEADER</b>	<b>LEFT CORNER</b>	The word "Form" should be in 6 point size arial font. Form letters are to be capitalized with a hyphen separating the letters from the numbers, these numbers should be in 12 point size arial font. The document code should be in 8 point size arial font. Example: <div style="text-align: right; border: 1px solid black; padding: 2px; display: inline-block;"> <small>FORM</small>  <b>NH-1120-ES</b>  <small>702</small> </div>																								
	<b>RIGHT CORNER</b>	The upper right hand corner shall have a box that is 1 inch or 6 picas high x 2 inches or 12 picas long. This is for the batch number and shall be on each individual voucher form.																								
	<b>TITLE</b>	The complete Department name should be centered and all in uppercase letters using 8 point size arial font. Directly under the Department name, the title of the form should be centered, all in upper case letter using 10 point size arial font in bold. Example: <div style="text-align: center; margin-top: 10px;"> NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  <b>ESTIMATED CORPORATION BUSINESS TAX</b> </div>																								
<b>BODY</b>	<b>TAX PERIOD</b>	Centered across the top there is to be beginning and ending tax period line in 8 point size arial font, with the month, day and year under the date line. Examples: <p>For the CALENDAR year <b>1999</b> or other tax period beginning <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Mo</td><td style="text-align: center; font-size: 8px;">Day</td><td style="text-align: center; font-size: 8px;">Year</td></tr></table> and ending <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Mo</td><td style="text-align: center; font-size: 8px;">Day</td><td style="text-align: center; font-size: 8px;">Year</td></tr></table></p> <p>or</p> <p>For the CALENDAR year <b>1999</b> or other tax period beginning <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Mo</td><td style="text-align: center; font-size: 8px;">Day</td><td style="text-align: center; font-size: 8px;">Year</td></tr></table> and ending <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td><td style="border-bottom: 1px solid black; width: 20px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Mo</td><td style="text-align: center; font-size: 8px;">Day</td><td style="text-align: center; font-size: 8px;">Year</td></tr></table></p>				Mo	Day	Year				Mo	Day	Year				Mo	Day	Year				Mo	Day	Year
	Mo	Day	Year																							
Mo	Day	Year																								
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<b>IDENTIFICATION NUMBERS</b>	Department, Social Security and Federal Identification number headings shall be spelled out above the fill in area, using 6pt arial font in uppercase letters. As space permits, the writing area should be .25"h x 2.75"w. Example: <div style="margin-top: 10px; border: 1px solid black; padding: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="border-bottom: 1px solid black; padding: 2px;">SOCIAL SECURITY NUMBER</td></tr> <tr><td style="border-bottom: 1px solid black; padding: 2px;">FEDERAL IDENTIFICATION NUMBER</td></tr> <tr><td style="padding: 2px;">DEPARTMENT IDENTIFICATION NUMBER</td></tr> </table> </div>	SOCIAL SECURITY NUMBER	FEDERAL IDENTIFICATION NUMBER	DEPARTMENT IDENTIFICATION NUMBER																						
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DEPARTMENT IDENTIFICATION NUMBER																										
<b>REMITTANCE ADDRESS</b>	A remittance address box should appear under the signature and title line. Example: <div style="margin-top: 10px; border: 1px solid black; padding: 5px; text-align: center;"> MAIL NH DRA  TO: PO BOX 637  CONCORD NH 03302-0637 </div>																									
<b>FOOTER</b>	<b>LEFT CORNER</b>	At the lower left corner of each form, there should be a box that is 1½ inches or 9 picas wide by 2 inches or 12 picas high for the date stamp, with lines at the top and right side. The words "FOR DRA USE ONLY" should appear inside the top of the box in 6 point size arial font. See example at the bottom of page 2.																								
	<b>RIGHT CORNER</b>	The lower right hand corner should have the form number with a month and year of most recent revision date change directly under the form number. The arial font size should be 6 point. Example: <div style="margin-top: 5px; text-align: right; font-size: 8px;"> NH-1120-ES  Rev. 10/2007 </div>																								
	<b>REVISION DATE &amp; UPDATE</b>	The revision date will always be in the lower right hand corner under the form number. Beginning with the form number and then the abbreviation of revised (i.e. Rev.), and then the month, slash and four-digit year. The update will be just the word Update and and the date. Example: <div style="margin-top: 5px; text-align: right; font-size: 8px;"> NH-1120-ES  Rev. 10/2007 </div>																								
	<b>IDENTIFICATION OF "CG" FORMS</b>	If the form is produced by a computerized tax processing company, or any organization other than the NHDRA, the organization's name or acronym is to be printed in the bottom left corner of all forms, the software name & version. Example at the lower left corner of this page.																								
	<b>FORM SIZE</b>	All payment vouchers shall measure one third of an 8.5" x 11" page. Vouchers submitted for 2D Barcoding may measure up to one half of an 8.5" x 11" page.																								

**STANDARDS****FORM STANDARDS**

<b>GENERAL STANDARDS</b>			
<b>FORM NUMBERING</b>	Form numbers are to be assigned by the Forms Coordinator and approved by Policy Committee, with input from the Document Processing Division.		
<b>PAPER COLORS</b>	Copies of all forms are acceptable on white paper or on the Department's standard paper colors for forms as follows: Business Tax Forms: Corporate..... Blue      Interest & Dividends..... Green Proprietorships..... White      Meals & Rentals..... Pink Partnerships..... Yellow Fiduciary ..... Pink		
<b>JUSTIFY</b>	Full justification alignment is to be used whenever possible on all forms.		
<b>HYPHENATION</b>	No hyphenation is to be used on forms except in the form name, number, and left column of document table.		
<b>SEQUENCE NUMBERS</b>	Sequence numbers may be used where applicable on any form that does not have a batch number. If used, sequence numbers should appear in the upper right corner.		
<b>ABBREVIATIONS</b>	Abbreviations are discouraged. Spell out the words "Federal Employer Identification Number, Social Security Number and Department Identification Number" on any line-by-line or general instructions. Examples: FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER or DEPARTMENT IDENTIFICATION NUMBER. Do Not abbreviate part and spell out part (i.e. Federal ID Number).		
<b>SPECIAL REQUIREMENTS</b>	Use of "Tax Year" vs "Tax Period". Use the term tax period in all cases unless the tax year can <u>only</u> be a calendar year.		
<b>DOLLARS &amp; CENTS BOXES</b>	Whenever a box is provided on any NH Department of Revenue Administration form for a numerical dollar amount to be entered, it is to have a line separating the dollar amount from the cents. The cents box is .36" x .25", as space permits. Total box area is .25" h x 1.25" w, using a .5 line stroke, as space permits. Example: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 30px; height: 20px;"></td></tr></table>		
<b>WEBSITE</b>	The Department of Revenue Administration web site should be on ALL forms. <a href="http://www.nh.gov/revenue">www.nh.gov/revenue</a>		
<b>PAY AND DO NOT PAY</b>	Put <b>PAY THIS AMOUNT →</b> and <b>DO NOT PAY →</b> on the proper lines of the form.		



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FORMS STANDARDS**

**ACCEPTABLE FORMS STANDARDS BY COMPUTERIZED TAX PROCESSORS**

All computer generated forms are subject to Department acceptance. Eligible forms for reproduction are limited to Business Tax Forms published annually within Package X and annual tax booklets. Computerized tax forms shall be submitted to the New Hampshire Department of Revenue Administration, as specified in this document, prior to publication or release to the general public. E-mail or facsimile requests for approvals are NOT accepted. **SUBMIT FORMS IN ORDER AS IN PACKAGE X. NO PAPER CLIPS, ADHESIVE NOTES OR STAPLES.** Substitute payment vouchers must be the same size as the officially printed vouchers. Requests for consideration are processed in the order received, as time permits. Overnight delivery of requests to DRA will not expedite review and consideration. Requests for forms interpretation or clarification ONLY should be e-mailed to: formscmte@rev.state.nh.us

Paper Size	8½ " x 11"; Payment Vouchers 1/3 cut; 2D Barcode Payment Vouchers 1/2 cut.
Paper Color	White
Ink Color	Black
Page Orientation	Portrait
Font Type	Arial
Font Size	Varies, see specific areas of use.
Shaded Areas	Lines or Dots may be used in place of shading or screens, tint at approximately 40% density.
Rotated text	Rotated text such as "Print or Type" may be positioned horizontally.
State Seals	State Seals may be omitted from computer generated forms.
Rounding to the nearest Dollar	Although New Hampshire will accept all forms with amounts rounded to the nearest dollar, all completed forms submitted to this Department must display either a box for the cents field or a decimal and two digits to the right. There will be no exceptions to this rule until such time as the New Hampshire statutory provisions mandate rounding to the nearest whole dollar.
Names and Address	Names and address should be programmed to be printed in uppercase letters whenever possible.
Abbreviations	Use of abbreviations is discouraged.
Margins	½ inch margins are acceptable on all forms as long as all text and data is legible providing that the sizes of the boxes in the top right corner and bottom left corner are maintained at 1" x 2" and 2" x 1½", respectively. See sample forms.

If reproductions have crucial inconsistencies with the official version, and as a result the tax return cannot be processed, the tax return may be sent back directly to the taxpayer. The taxpayer will be informed that his/her tax return is unprocessable and he/she must resubmit the tax return using a reproduction version consistent with the official version.

All jurats (perjury statements) must be reproduced verbatim. No text can be added, deleted, or changed in meaning.

Form acceptances are valid for one calendar year (January through December) of the year of filing.

Software developers are to notify the DRA Forms Coordinator as soon as an error in their software package(s) has been identified after the first release of their product(s). You must also notify the Department of the date that you sent an updated release of your software to amend the errors. The Department must have this information in order to intercept potential problems these errors could cause during processing. The Department can then discern whether the software developer, tax practitioners or taxpayers involved need to be notified accordingly.

The Department does not review or approve the logic of specific software programs, nor does the Department confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software package developer, distributor, or user.