



**New Hampshire**  
Department of  
Revenue Administration

**DP-156**  
**Nursing Facility**  
**Return Payment**

FOR DRA USE ONLY

For period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PRINT OR TYPE

Check One  January 1 - March 31  April 1 - June 30  July 1 - September 30  October 1 - December 31  2015  2016

100% PAYMENT IS DUE ON OR BEFORE THE DUE DATE

NURSING FACILITY	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (Continued)	
CITY/TOWN, STATE & ZIP CODE+4	

FOR DRA USE ONLY

1	Balance Due .....		1
<b>Additions</b>			
2	Interest.....		2
3(a)	Failure to Pay .....	3(a)	
3(b)	Failure to File .....	3(b)	
3	Total Penalties (Line 3(a) plus Line 3(b) .....		3
4	Amount of This Payment (The sum of Lines 1, 2 and 3).....		\$

MAIL TO: NH DRA  
ADMINISTRATION UNIT  
PO BOX 457  
CONCORD NH 03302-0457

PLEASE MAKE CHECK PAYABLE TO:  
STATE OF NEW HAMPSHIRE, ENCLOSE  
BUT DO NOT STAPLE OR TAPE YOUR  
PAYMENT TO THIS FORM.

**GENERAL INSTRUCTIONS**

**WHEN DUE**

Payments must be received by the statutory due date unless other provisions have been authorized by the Commissioner. Payments received beyond the prescribed due date are subject to interest and penalties in accordance with RSA 21-J.

**INTEREST AND PENALTIES**

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II.

Applicable rates are as follows (contact the Department for applicable rates for any other years):

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2013 - 12/31/2015	5%	.000137
1/1/2010 - 12/31/2012	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273

Contact the Department for applicable rates for any other tax periods.

**FAILURE TO PAY:** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**FAILURE TO FILE:** A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

NOTE: Taxpayers who substantially understate their tax may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. There is a substantial understatement of tax if the amount of the understatement exceeds 10 percent of the tax required to be shown on the return or \$5,000.

**LINE BY LINE INSTRUCTIONS**

Line 1 Enter the outstanding balance due from your Nursing Facility Quality Assessment.

Line 2 Enter the Interest due on Line 2.

Line 3(a) Enter the amount of Failure to Pay penalties, if applicable.

Line 3(b) Enter the amount of Failure to File penalties, if applicable.

Line 3 Enter the sum of Lines 3(a) and 3(b) on Line 3.

Line 4 Enter on Line 4, the amount of the payment being made by calculating the sum of Lines 1, 2 and 3.