

**New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE
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A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Central Tax Services at (603) 230-5920.

**New Hampshire Department of Revenue Administration
Tax Form Changes for Tax Year 2011**

The purpose of this Technical Information Release is to provide New Hampshire taxpayers and tax practitioners with information regarding the recent changes to the New Hampshire tax forms. In general, the New Hampshire tax forms were redesigned by the New Hampshire Department of Revenue Administration's vendor in anticipation of implementing e-Filing for business taxes in the near future. In order to do so, the forms had to be expanded so that all the fields would be readable by scanners. Moreover, the business tax forms were modified to more closely match the applicable federal tax forms upon which the New Hampshire forms are based.

Development of the 2011 forms resulted from extensive collaboration with members of the New Hampshire Tax Bar, the New Hampshire CPA Society, and vendors. The majority of changes to the New Hampshire tax forms were to the Business Profits Tax (BPT) forms. Some of the more notable changes to the forms are as follows:

- The separate Schedule R form was eliminated, but the lines from the Schedule R were incorporated into the body of the NH-1040, NH-1041, NH-1065, NH-1120 and the NH-1120-WE forms.
- The requirement of separate estimated tax payment forms for the BPT and the BET was eliminated. Once again, estimates for both taxes may be filed using a single form for each quarter.
- A single line was added to the BET form requesting that the taxpayer input their gross business receipts amount so that their filing requirement of BET could be verified. In addition, all but one summary line relating to the credits were eliminated due to the revised DP-160.
- Many changes were made to facilitate the filing of the Waters Edge (combined) tax returns using the NH-1120-WE. Taxpayers will use Schedule I-A to report the combined net income of all non-consolidated members of the combined group. A revised DP-120

form will be utilized for the computation of s-corporation gross business profits as part of the combined group. A DP-120-P form will be utilized for the computation of partnership gross business profits as a part of the combined group. Similarly, a DP-121 was created to assist proprietorships, trust or limited liability companies in ascertaining their gross business profits as a part of the combined group.

- The DP-131-A and DP-131-B worksheets for apportionment of Net Operating Losses (NOL) were restored to assist taxpayers in their calculation of available NOLs for deductions. The DP-132 form will still be required in order to identify the NOL carryforward amounts which comprise the current tax period NOL deduction taken on Form NH-1040, NH-1041, NH-1065 or NH-1120.

The New Hampshire Interest and Dividends Tax return (DP-10) was not substantively revised. However, due to the new formatting necessary for scanning of the data rather than data entry by keyers, the form expanded from one double-sided page to 2 ½ double-sided pages.

These new forms may be filled out online and then printed off, keeping a copy for your records and a copy for filing with the New Hampshire Department of Revenue Administration. When you fill out the form online and click on the “Print” button, the program will be filling in the 2D barcode that looks like a UPC label as you see on products at retail stores. The Department encourages taxpayers and tax practitioners to fill out the forms online as usage of the 2D barcode will allow the Department to achieve greater accuracy and productivity in the processing of your tax return.

To obtain forms visit the Department’s web site at www.revenue.nh.gov/forms/2011/index.htm or call our forms line at (603) 230-5001. As the Department modernizes the tax forms and moves towards e-Filing, we would appreciate your feedback. Feedback or questions regarding any new tax form may be directed to the following email: DRFormFeedback@rev.state.nh.us .

The Department has produced a short video to familiarize taxpayers and tax practitioners with the new forms and online capabilities. We plan to produce more videos in the very near future to cover a variety of other topics. The first of these videos is available on our website at www.revenue.nh.gov/video/2011-taxformsvideo.htm .

Tax Year 2011 - April Filing Deadline: In 2012, New Hampshire will recognize the Washington DC holiday, Emancipation Day, which will be celebrated on April 16, 2012. As such, New Hampshire tax filings due on April 15, 2012 will be due on Tuesday, April 17, 2012.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5000.