New Hampshire Employment Security
www.nhes.nh.gov
"We're working to keep New Hampshire working"

NH EMPLOYMENT SECURITY
ATTN: CASHIER
PO BOX 2058
CONCORD, NH 03302-2058

PHONE: (603) 224-3311 www.nhes.nh.gov

YOU CAN FILE THIS REPORT ONLINE AT www2.nhes.nh.gov/webtax

EMPLOYER QUARTERLY TAX REPORT

1. EMPLOYER NAME & ADDRESS

2. STATE EMPLOYER NUMBER	3. FOR CALENDAR QUARTER

4. NAME CONTROL	5. DUE DATE

6. FEDERAL ID NUMBER

NO EMPLOYMENT - IF NO EMPLOYMENT WAS FURNISHED DURING THE QUARTER, ENTER ZEROS ON LINE 8.

See more instructions on separate sheet. Must send back original (no photocopies). Must be typewritten or printed in black ink in all capital letters.
Do not print commas, or $ signs.

		1st MONTH	2nd MONTH	3rd MONTH
7.	FOR EACH MONTH, REPORT THE NUMBER OF COVERED WORKERS WHO WORKED DURING OR RECEIVED PAY FOR ANY PART OF THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE ENTER ZERO.			
8.	TOTAL GROSS WAGES PAID THIS QUARTER (MUST AGREE WITH LINE 24)			
9.	WAGES PAID THIS QUARTER IN EXCESS OF PER EMPLOYEE THIS YEAR (see instructions) $10,000			
10.	NET TAXABLE WAGES (SUBTRACT LINE 9 FROM LINE 8)			
11.	UNEMPLOYMENT INSURANCE (UI) TAX DUE (MULTIPLY LINE 10 BY TAX RATE) UI TAX RATE %			
12.	ADMINISTRATIVE CONTRIBUTION (AC) DUE (MULTIPLY LINE 10 BY RATE) AC RATE % DO NOT INCLUDE THIS AMOUNT WHEN FILING FEDERAL UNEMPLOYMENT TAX RETURN (FUTA)			
13.	TOTAL TAX DUE (ADD LINES 11 AND 12)			
14.	IF PAYMENT IS DELINQUENT ADD 1% PER MONTH ON TOTAL TAX DUE			
15.	IF REPORT IS DELINQUENT ADD FEE FOR LATE FILING (10% OF TAX DUE - MINIMUM $25)			
16.				
17.	PAY THIS AMOUNT (TOTAL LINES 13 THROUGH 16) (IF UNDER $1.00 NO PAYMENT DUE)			

18. PREPARED BY _____
SIGNATURE

PREPARERS TELEPHONE NO. ( ) _____

TAXPAYER _____
AUTHORIZED SIGNATURE TITLE DATE

MAKE CHECK PAYABLE TO: STATE OF NH - UC

MAIL CHECK, ORIGINAL COPIES OF BOTH PARTS OF THE REPORT TO:
NH EMPLOYMENT SECURITY
ATTN: CASHIER
PO BOX 2058
CONCORD, NH 03302-2058

ANY BUSINESS CHANGES/CORRECTIONS SHOULD BE MADE ON THE ATTACHED CHANGE NOTICE

EMPLOYER QUARTERLY WAGE REPORT

NH EMPLOYMENT SECURITY
ATTN: CASHIER
PO BOX 2058
CONCORD, NH 03302-2058

PHONE: (603) 224-3311 www.nhes.nh.gov

YOU CAN FILE THIS REPORT ONLINE AT www2.nhes.nh.gov/webtax

1. EMPLOYER NAME & ADDRESS

2. STATE EMPLOYER NUMBER	3. FOR CALENDAR QUARTER

4. NAME CONTROL	5. FEDERAL ID NUMBER

See more instructions on separate sheet. Must send back original (no photocopies). Must be typewritten or printed in black ink in all capital letters.
Do not print commas, or $ signs.

19. EMPLOYEE SOCIAL SECURITY NUMBER	20. EMPLOYEE LAST NAME	21. FIRST INITIAL	22. TOTAL GROSS WAGES THIS QUARTER DOLLARS	CENTS

24. TOTAL WAGES PAID FOR ENTIRE REPORT (SAME AS LINE 8)	23. WAGE TOTAL FOR THIS PAGE
0.00	0.00

YOU CAN FILE THIS REPORT ONLINE AT www2.nhes.nh.gov/webtax

INSTRUCTIONS FOR PREPARING QUARTERLY TAX AND WAGE REPORT

FILING A REPORT - The law requires a liable employer to file a Quarterly Tax and Wage Report and to pay contributions due on or before the last day of the month following the close of the calendar quarter.

Must send back original (no photocopies). Must be typewritten or printed in **black** ink in all capital letters. Do not print commas, decimals, $ signs**, or dashes**.

Employers reporting 50 or more employees must file their wage reports electronically (Rule EMP 302.02(d). Please file using our online WEBTAX application at www2.nhes.nh.gov/webtax or on magnetic media suitable for computer processing. Visit our website for more information on magnetic media reporting.

A REPORT MUST BE FILED EVEN IF NO WAGES WERE PAID DURING THE CALENDAR QUARTER. JUST ENTER ZEROS ON LINE 8.

AMENDED REPORT - This tax report cannot be used to amend prior quarters. Please contact the Department for adjustment forms.

PART 1 (TAXES)

Lines 1- 6. Self explanatory.

Line 7. Enter for each month in the quarter, the number of all full and part-time covered workers who earned or received wages in New Hampshire during the pay period which includes the 12th of each month. This count will include all employees regardless of the total of wages paid thus far in the calendar year. Enter zeros if there is no employment for a month.

Line 8. GROSS WAGES PAID FOR QUARTER - Enter the total of all wages, including commissions and bonuses, paid to every individual, including corporate officers who rendered services (as defined by the law) during the quarter. Include value of payment in kind, e.g. room and meals. Note: Report all wages paid to part-time and temporary employees. Tips received directly from a customer reported in writing to the employer must be reported as wages as must tips received and distributed by the employer.

Line 9. LESS WAGES PAID IN THIS QUARTER IN EXCESS OF THE TAXABLE WAGE BASE - For each employee, who has earned in excess of the taxable wage base thus far in the calendar year enter the amount in excess of the base (shown in line 9) that was paid during the quarter covered by this report (see sample worksheet at the bottom of the page).

Line 10 NET TAXABLE WAGES - Deduct the amount shown in item 9 from the amount in line 8. The difference represents total taxable wages.

TAXABLE WAGE BASE

$8,000	1994 - 2009 Quarters	$12,000	All 2011 Quarters
$10,000	All 2010 Quarters	$14,000	All 2012 Quarters and after

Line 11. UNEMPLOYMENT INSURANCE (UI) TAX DUE THIS QUARTER - Multiply amount shown in item 10 by the UI tax rate shown. (This is the only portion of your payment which is reportable to the IRS on your 940 or 940 EZ Federal Unemployment Tax Return - FUTA)

Line 12. ADMINISTRATIVE CONTRIBUTION (AC) DUE: Multiply amount in line 10 by the rate shown. (Do not include this portion of your payment on your FUTA form)

Line 13. TOTAL TAX DUE - The total of lines 11 and 12 is the total tax due to the State of NH.

Example					
	line 10	Taxable wages		=	$14,000.00
	line 11	X UI Tax Rate	3.5%	=	$490.00
	line 12	X AC Tax Rate	0.2%	=	$28.00
	line 13	TOTAL TAX DUE		=	$518.00

(if under $1.00, no payment due)

Line 14. INTEREST ON TAX DUE - Interest is due on the tax if not paid in a timely manner.

Line 15. PENALTY FOR A DELINQUENT REPORT - A report not submitted timely is subject for a late filing fee. Reports to be considered timely must be post marked no later than the first day of the month next succeeding the due date. If a postage meter is used must be received within 4 business days next succeeding the due date. A 30 day extension can be applied for $50. Must reach us before due date along with contributions due.

Line 16. This line will contain any balance due or credit on the account.

Line 17. Add tax report lines 13, 14, 15, and 16. Pay this amount. **If the amount is less than $1.00, no payment is necessary.**

Line 18. Each return shall be signed by the preparer and the taxpayer or duly authorized Representative.

Example: John Doe, the only employee, earns $6,000 per quarter. His wages should be reported as shown:

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
GROSS (Line 8)	$6,000	$6,000	$6,000	$6,000
EXCESS (Line 9)	$0	$0	$4,000	$6,000
TAXABLE (Line 10)	$6,000	$6,000	$2,000	$0

SUCCESSOR EMPLOYERS - Determined by this department may use an employee's wages previously reported by a predecessor employer when determining excess wages within the same calendar year.

MULTI-STATE EMPLOYERS - Whose employees work in two or more states in one year, should use all of an individual's wages previously reported in another state when determining excess wages reportable in the calendar year.

PART 2 (WAGES)

Lines 19-22. Enter employee's Social Security Number, last name, first initial, and total gross wages paid during the quarter.
Line 23 Enter the total wages listed on this page. Each additional page listing must also have a page total.
Line 24. Enter the total wages paid during the quarter. This entry must be the same as line 8, part 1 of this report.

Mail report to NH Employment Security Attn: Cashier PO Box 2058 Concord, NH 03302-2058. For Assistance Call (603) 224-3311 website: www.nhes.nh.gov