
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

**SCHEDULE TO/A
TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934**

NEW ENGLAND BUSINESS SERVICE, INC.
(Name of Subject Company)

HUDSON ACQUISITION CORP.
and
DELUXE CORPORATION
(Name of Filing Persons (Offeror))

COMMON STOCK, PAR VALUE \$1.00 PER SHARE
(Title of Class of Securities)

643872104
(CUSIP Number of Class of Securities)

ANTHONY C. SCARFONE
SENIOR VICE PRESIDENT, GENERAL COUNSEL AND SECRETARY
DELUXE CORPORATION
3680 VICTORIA ST. N.
SHOREVIEW, MINNESOTA 55126-2966
(651) 483-7122

(Name, address and telephone number of person authorized to receive notices and communications on behalf of filing person)

COPIES TO:

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CALCULATION OF FILING FEE

TRANSACTION VALUATION*

AMOUNT OF FILING FEE**

\$630,612,122.78

\$126,122.42

* Estimated for purposes of calculating the amount of the filing fee only. The fee was calculated by multiplying \$44.00 (the per share tender offer price) by the 13,338,775 currently outstanding shares of Common Stock sought in the Offer, which gives an aggregate consideration of \$586,906,100 (the "Common Stock Consideration"). The Common Stock Consideration was then added to \$43,706,022.78, being the net consideration for the Subject Company's 2,085,410 stock options, to arrive at a total transaction value of \$630,612,122.78.

** Calculated as 0.02% of the transaction value pursuant to Rule 0-11(d).

ý Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$126,122.42 Filing Party: Hudson Acquisition Corp. & Deluxe Corporation

Form or Registration No.: Schedule TO Date Filed: May 25, 2004

o Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes to designate any transactions to which the statement relates:

- ý third-party tender offer subject to Rule 14d-1.
- o issuer tender offer subject to Rule 13e-4.
- o going-private transaction subject to Rule 13e-3.
- o amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: o

Amendment No. 1 to Schedule TO

This Amendment No. 1 (this "Amendment") amends and supplements the Tender Offer Statement on Schedule TO (the "Schedule TO") filed with the Securities and Exchange Commission on May 25, 2004 relating to the offer by Hudson Acquisition Corp., a Delaware corporation ("Purchaser") and an indirect wholly owned subsidiary of Deluxe Corporation, a Minnesota corporation ("Parent"), to purchase all of the outstanding shares of Common Stock, par value \$1.00 per share (the "Common Shares"), of New England Business Service, Inc., a Delaware corporation (the "Company"), including the associated rights ("Rights") to purchase shares of preferred stock of the Company issued pursuant to the Amended and Restated Rights Agreement (the "Rights Agreement"), dated October 20, 1994 as amended as of November 1, 2001 and May 17, 2004, between the Company and EquiServe Trust Company, N.A., as rights agent (the Common Shares, together with the Rights, the "Shares"), at a purchase price of \$44.00 per Share, net to the seller in cash, without interest thereon, upon the terms and subject to the conditions set forth in the Offer to Purchase dated May 25, 2004 (the "Offer to Purchase") and in the related Letter of Transmittal, copies of which were filed as Exhibits (a)(1)(A) and (a)(1)(B) to the Schedule TO (which, together with any amendments or supplements thereto, collectively constitute the "Offer"). This Amendment is being filed on behalf of Purchaser and Parent. Capitalized terms used and not defined in this Amendment have the meanings specified in the Offer to Purchase or in the Schedule TO.

ITEM 12. EXHIBITS.

Item 12 of the Schedule TO is hereby amended and supplemented to include the following:

(a)(5)(E) Press Release issued by Parent on May 25, 2004.

SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DELUXE CORPORATION

By: /s/ ANTHONY C. SCARFONE

Anthony C. Scarfone
Senior Vice President, General Counsel and Secretary

HUDSON ACQUISITION CORP.

By: /s/ ANTHONY C. SCARFONE

Anthony C. Scarfone
Executive Vice President and Secretary

Dated: May 25, 2004

EXHIBIT INDEX

EXHIBIT NO.

- (a)(1)(A) Offer to Purchase dated May 25, 2004.*
- (a)(1)(B) Form of Letter of Transmittal.*
- (a)(1)(C) Form of Notice of Guaranteed Delivery.*
- (a)(1)(D) Form of Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.*
- (a)(1)(E) Form of Letter from Goldman, Sachs & Co. to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.*
- (a)(1)(F) Form of Letter from Brokers, Dealers, Commercial Banks, Trust Companies and Nominees to Clients.*
- (a)(5)(A) Summary Advertisement as published in The Wall Street Journal on May 25, 2004.*
- (a)(5)(B) Press Release issued by Parent on May 17, 2004 (incorporated by reference to Exhibit 99.1 to the Schedule TO-C of Purchaser and Parent filed on May 17, 2004).*
- (a)(5)(C) Transcript of conference call held by Parent on May 17, 2004 relating to the proposed acquisition of the Company by Parent (incorporated by reference to Exhibit 99.1 to the Schedule TO-C of Purchaser and Parent filed on May 17, 2004).*
- (a)(5)(D) Press Release issued by the Company on May 17, 2004 (incorporated by reference to Exhibit 99.1 to the Schedule 14D-9 filed by the Company on May 17, 2004).*
- (a)(5)(E) Press Release issued by Parent on May 25, 2004.+
- (b) Credit Agreement, dated as of May 24, 2004, by and between Parent, Bank One, NA, The Bank of New York and Wachovia Bank, National Association.*
- (d)(1) Agreement and Plan of Merger, dated as of May 17, 2004, by and among Parent, Purchaser, and the Company.*
- (d)(2) Confidentiality Agreement, dated as of February 12, 2004, by and between the Company and Parent.*

* Previously filed.

+ Filed herewith.

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**Deluxe Launches Tender Offer
For New England Business Service, Inc.**

St. PAUL, Minn., May 25—Deluxe Corporation (NYSE: DLX-News) announced today that its wholly owned subsidiary has commenced a previously announced tender offer for all of the outstanding shares of common stock of New England Business Service, Inc. (NYSE: NEB-News) at \$44.00 per share, net to seller, in cash. The tender offer is being made pursuant to an Agreement and Plan of Merger, dated as of May 17, 2004. The tender offer will expire at 11:59 p.m. EDT, June 23, 2004 unless extended. The offer is conditioned upon, among other things, there being validly tendered and not withdrawn more than 67 percent of shares outstanding of New England Business Service, on a fully diluted basis. The Bank of New York is the Depository for the tender offer and Georgeson Shareholder Communications Inc. is the Information Agent.

This announcement is neither an offer to purchase nor a solicitation of an offer to sell shares of New England Business Service, Inc. Deluxe is filing a tender offer statement today with the Securities and Exchange Commission (SEC) and New England Business Service is filing a solicitation/recommendation statement with respect to the offer. New England Business Service shareholders are advised to read the tender offer statement regarding the acquisition of New England Business Service referenced in this news release, and the related solicitation/recommendation statement. The tender offer statement and the solicitation/recommendation statement contain important information which should be read carefully before any decision is made with respect the offer. These documents will be made available to all shareholders of New England Business service at no expense to them. These documents will also be available at no charge on the SEC's web site at www.sec.gov.

About Deluxe Corporation

Deluxe Corporation provides personal and business checks, business forms, labels, personalized stamps, fraud prevention services and customer retention programs to banks, credit unions, financial services companies, consumers and small businesses. The Deluxe group of businesses reaches clients and customers through a number of distribution channels: the Internet, direct mail, the telephone and a nationwide sales force. Since its beginning in 1915, Deluxe Corporation has been instrumental in shaping the U.S. payments industry. More information about Deluxe can be found at www.deluxe.com.

About New England Business Service, Inc.

NEBS is a leading business-to-business company with approximately 3.1 million active small business customers in the United States, Canada, the United Kingdom and France. It supplies a wide variety of business products and services including checks, forms, packaging supplies, embossed foil anniversary seals and other printed material which are marketed through direct mail, telesales, a direct sales force, dealers, dedicated distributors and the Internet. NEBS also designs, embroiders and sells specialty apparel products through distributors and independent sales representatives to the promotional products/advertising specialty industry, primarily in the United States. More information about NEBS can be found at www.nebs.com.

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QuickLinks

[Deluxe Launches Tender Offer For New England Business Service, Inc.](#)