

2024 DP-255-ES

#### **ESTIMATED UTILITY PROPERTY TAX**

#### TAXPAYER'S WORKSHEET - KEEP FOR YOUR RECORDS

1 2023 Utility Property Tax (see Notice of Value and Tax Bill, Line 3) 1	
2 2023 Overpayment applied to 2024 taxes 2	
3 Balance of Estimated Utility Property Tax (Line 1 minus Line 2) 3	

#### **COMPUTATION AND RECORD OF PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 1 of worksheet)	2023 Overpayment Applied to Installment	Balance Due	Calendar Year Due Dates
				April 15, 2024
				June 15, 2024
				September 15, 2024
				December 15, 2024

### **IMPORTANT:**

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATED TAX PAYMENT REQUIREMENTS HAVE NOT BEEN MET



# 2024

### **ESTIMATED UTILITY**

Re	venue Administration	DP-255-ES	PROPE	ERTY TAX - PAYMENT FORM 1
		Due April 15, 2024		
Name of Taxpayer				Taxpayer Identification Number
Number & Street Ac	ldress			
Address (continued	)			
City / Town		State	Zip C	Code + 4 (or Canadian Postal Code)
		Enclose, but do not stap your payment to this e Do not file a \$0 esti	stimate.	Amount of Payment  Make Check Payable to: STATE OF NEW HAMPSHIRE
DP-255-ES 2024 Version 1 09/2023	Cut along this line to submit Estimated	d Utility Property Tax. Keep the	Estimated Ta	MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637
	<b>New Hampshire</b> Department of Revenue Administration	2024 DP-255-ES	PROPI	ESTIMATED UTILITY ERTY TAX - PAYMENT FORM 2
		Due June 15, 2024		
Name of Taxpayer				Taxpayer Identification Number
Number & Street Ac	ldress			
Address (continued	)			
City / Town		State	Zip C	Code + 4 (or Canadian Postal Code)
		Enclose but do not star	ole or tane	Amount of Payment

Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.

MAIL TO:

NH DRA PO BOX 637

CONCORD NH 03302-0637

Make Check Payable to: STATE OF NEW HAMPSHIRE





2024 DP-255-ES

### ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 3

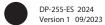
	C	ue September 15, 202	24
Name of Taxpayer	•		Taxpayer Identification Number
Number & Street A	Address		
Address (continue	ed)		
**** / <b>T</b>		Chaha	To Code a A (co Code Pro Bodyl Code)
City / Town		State	Zip Code + 4 (or Canadian Postal Code)
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		Do not file a \$0 estin	
			MAIL TO:
			NH DRA PO BOX 637
			CONCORD NH 03302-0637
DP-255-ES 2024			
Version 1 09/202	23		
	Cut along this line to submit Estimated U	Itility Property Tax. Keep the Est	timated Tax Worksheet for your records
		Itility Property Tax. Keep the Est	timated Tax Worksheet for your records
	Cut along this line to submit Estimated U		
	Cut along this line to submit Estimated C  New Hampshire  Department of	2024	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4
	Cut along this line to submit Estimated Control of Revenue Administration	2024 DP-255-ES	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4
Version 1 09/202	New Hampshire  Department of  Revenue Administration	2024	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4
Version 1 09/202	New Hampshire  Department of  Revenue Administration	2024 DP-255-ES	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4
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ame of Taxpayer	New Hampshire Department of Revenue Administration	2024 DP-255-ES	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4
	New Hampshire Department of Revenue Administration	2024 DP-255-ES	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4
Version 1 09/202  Jame of Taxpayer  Jumber & Street A	New Hampshire Department of Revenue Administration	2024 DP-255-ES Due December 15, 202	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4  24  Taxpayer Identification Number
Version 1 09/202  Jame of Taxpayer  Jumber & Street A	New Hampshire Department of Revenue Administration	2024 DP-255-ES Due December 15, 202	ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 4  Taxpayer Identification Number  Zip Code + 4 (or Canadian Postal Code)

MAIL TO:

NH DRA PO BOX 637

CONCORD NH 03302-0637

Make Check Payable to: **STATE OF NEW HAMPSHIRE** 





2024 DP-255-ES

## ESTIMATED UTILITY PROPERTY TAX INSTRUCTIONS



#### WHO MUST PAY ESTIMATED TAX

Every utility or utility owner required to file a Utility Property Tax Payment Form must also make Estimated Utility Property Tax payments for the subsequent tax year, unless the annual estimated tax is less than \$200.

#### WHERE TO FILE

File online at Granite Tax Connect www.revenue.nh.gov/gtc or mail to NH DRA, PO Box 637, Concord NH 03302-0637.

#### WHEN TO MAKE ESTIMATED TAX PAYMENTS

One quarter of the estimated utility property tax is due on April 15, June 15, September 15 and December 15 of the tax year. If any of these dates fall on a weekend or legal holiday, the estimated tax payment is due on the next business day.

#### **PAYMENT OF ESTIMATED TAX**

Estimated tax may be paid in full with the initial declaration (Estimated Utility Property Tax, Payment Form 1) or in equal installments on the due dates stated above. Make checks payable to State of New Hampshire.

#### ROUNDING OFF

Money items on all forms shall be rounded off to the nearest whole dollar.

#### UNDERPAYMENT PENALTY

A penalty may be imposed under RSA 21-J:32 for an underpayment of estimated taxes if the payments are less than 90% of that tax period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

#### **EXCEPTIONS TO THE UNDERPAYMENT PENALTY**

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty due.

#### **NEED FORMS?**

To obtain additional forms visit our website at www.revenue.nh.gov or call the Forms Line at (603) 230-5001.

#### **NEED HELP?**

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.