NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED COMMUNICATIONS SERVICES TAX

GENERAL INSTRUCTIONS

1 Who Must Pay Estimated Tax

Every retailer required to file a Communications Services Tax return must also make estimated tax payments if their monthly liability exceeds $10,000.

2 Where to Mail Payments

Mail estimated tax payments to:

NH Dept of Revenue Administration
Document Processing Division
PO Box 2035
Concord NH 03302-2035

3 When to Make Payments

Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day. Make sufficient photocopies of estimate form prior to filing with the Department.

4 Payment of Estimated Tax

Payments are to equal 90% of the retailer's actual tax collections for the same calendar month of the preceding year or, if no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that 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.

6 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to:
Audit Division
PO Box 457
Concord, NH 03302-0457
Telephone (603) 271-2191
Hearing or speech impaired individuals may call
TDD Access: Relay NH 1-800-735-2964

FORM
DP-135-ES
302

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED COMMUNICATIONS SERVICES TAX

FOR DRA USE ONLY

Tax Period End Date

PLEASE PRINT OR TYPE

Retailer/Company

Registration #

Address

FEIN

SSN

City

State

Zip Code

FOR DRA USE ONLY

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

1. Total Estimated for the Tax Month.....
2. Amount of Credit.....
3. Amount of this Payment.....

Make check payable to: **STATE OF NEW HAMPSHIRE**.
Enclose, but do not staple or tape, your payment with this estimate. Do not file a $0 estimate.

Updated 08/2007

DP-135-ES
Rev. 7/5/07

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Reset Form