



New Hampshire
 Department of
 Revenue Administration

2015
DP-110-RETPYT
Railroad Company
Railroad Tax Payment Form

FOR DRA USE ONLY

Due on or before 15 days from the date of the Notice of Value and Tax Bill

NAME OF TAXPAYER	FEDERAL EMPLOYERS IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE+4	

1 Annual Railroad Company Railroad Tax (from Line 5 of the Notice of Value and Tax Bill)		1
2 Payments:		
2(a) Payments from estimated taxes	2 (a)	
2(b) Credit carryover from prior year or other payments	2 (b)	
Enter the sum of Lines 2(a) and 2(b)		2
3 Balance of Tax Due (Line 1 minus Line 2)		3
4 Additions to Tax:		
(a) Interest	4 (a)	
(b) Failure to Pay	4 (b)	
(c) Failure to File from Line 6 of the Notice of Value and Tax Bill	4 (c)	
(d) Underpayment of Estimated Tax	4 (d)	
Enter the sum of Lines 4(a) through 4(d)		4
5 Net Balance Due (Line 3 plus Line 4)	PAY THIS AMOUNT	5
Make checks payable to: State of New Hampshire (If less than \$1.00 do not pay)		
6 Overpayment (Line 2 minus Line 1 plus Line 4, if applicable)	6	
7 Amount of Line 6 to be applied to:		
(a) 2016 tax liability		7 (a)
(b) Refund	DO NOT PAY	7 (b)

Signature required below only if requesting a refund.

FOR DRA USE ONLY	<div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">X</div> SIGNATURE (IN INK) OF TAXPAYER _____	DATE _____
	PRINT SIGNATORY NAME & TITLE _____	TAXPAYER TELEPHONE NUMBER _____

NH DRA
MAIL DOCUMENT PROCESSING DIVISION
TO: PO BOX 637
 CONCORD NH 03302-0637



2015
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GENERAL INSTRUCTIONS

WHO MUST FILE

Every railroad, railway, express and every parlor, sleeping or dining car corporation or company must file a Form DP-110-RETPYT, Railroad Tax Return Payment form if there is a balance due or claim for overpayment. In addition, every other corporation or company not a railroad company, owning any cars operated for profit on any railroad, must file a Private Car Return Payment form DP-111-RETPYT.

WHEN TO FILE

The DP-110-RETPYT is due on or before 15 days from the date of Notice of Value and Tax Bill.

WHERE TO FILE

Mail to:
NH DRA
PO BOX 637
Concord, NH 03302-0637

FORMS MAY NOT BE FILED BY FAX

ESTIMATED TAX DUE

Every corporation or company required to file a DP-110-RETPYT shall file a declaration of its estimated railroad company railroad tax for the subsequent taxable period. One quarter of the railroad company railroad estimated 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 holiday, the estimate tax payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.

ROUNDING OFF

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

CONFIDENTIAL INFORMATION

Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.

For the purpose of administering any state tax as allowed under 42 U.S.C Section 405, the Commissioner of the Department of Revenue Administration is authorized to require the submission of an SSN, a FEIN or any other identifying number used in filing or preparing federal tax returns by individuals, businesses, or return preparers. (See RSA 21-J:27-a; N.H. Code of Admin. Rules, Rev 2903.02 (c); and 42 USCS sec. 405 (c) (2) (C) (i)). The failure to provide FEINs and SSNs may result in the rejection of a return or application. The failure to timely file a return or application complete with FEINs and SSNs may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

NEED FORMS?

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

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at www.revenue.nh.gov/ or by calling Central Tax Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.

LINE BY LINE INSTRUCTIONS

LINE 1

Enter the amount of the annual tax as shown on Line 5 of the Notice of Value and Tax Bill issued by the Department.

LINE 2(a)

Enter estimated payments to be applied to this year.

LINE 2(b)

Enter any credits from prior years or other payments.



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INSTRUCTIONS - continued

LINE 2

Enter the sum of Lines 2(a) and Line 2(b).

LINE 3

Enter the amount of Line 1 minus Line 2 to calculate the subtotal of tax due.

LINE 4(a)

INTEREST: Enter the amount of any interest due. Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due multiply number of days from due date to date tax was paid, then multiply by daily rate decimal equivalent.

$$\frac{\text{Tax Due}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Daily Decimal Rate Equivalent}} = \text{Interest due}$$

Enter on Line 4(a)
(see below for applicable rate)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2013 - 12/31/2016	5%	.000137
1/1/2010 - 12/31/2012	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273
Contact the Department for applicable rates for any other tax periods.		

LINE 4(b)

FAILURE TO PAY: Enter the amount of any penalty due. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

LINE 4(c)

FAILURE TO FILE: Enter the amount of the Failure to File Financial Statement Penalty assessed pursuant to RSA 82:10, III. Any company that fails to file a completed Form PA-21 or PA-22, as applicable, under RSA 82:10, I, on or before May 1, or by the date granted by an extension, shall pay a penalty of one percent of the tax for which the person is liable. This penalty shall be treated as incident to the tax and shall be in addition to any other penalty applicable pursuant to RSA 82:10, II. This amount shall be assessed, if applicable, and reflected on the Notice of Valuation issued by the NH DRA Municipal and Property Division pursuant to RSA 82:20.

LINE 4(d)

UNDERPAYMENT OF ESTIMATED TAX: Enter the amount of any penalty due. If Line 1 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our website at www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

LINE 4

Enter the sum of Lines 4(a) through 4(d) to calculate the total additions to tax.

LINE 5

Enter the net balance due. If the total tax (Line 1) plus interest and penalties (Line 4) is greater than the payments (Line 2) then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. To ensure the check is credited to the proper account, please put the federal employer identification number on the check.

LINE 6

If your total tax (Line 1) plus interest and penalties (Line 4) is less than your payments (Line 2) then you have overpaid. Enter the amount on Line 6.

LINE 7(a) and 7(b)

The taxpayer has the option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next year return. Enter the desired credit on Line 7(a). The remainder, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, then the entire overpayment will be refunded.

SIGNATURES

A signature is required only if requesting a refund.



2016
DP-110-ES
Estimated Railroad Tax

QUARTERLY TAX PAYMENTS - 2016

INSTRUCTIONS

Who Must Pay Estimated Tax

Every company required to file a Railroad Company Tax Payment Form must also make an Estimated Railroad Tax payment for its subsequent taxable period, unless the annual estimated tax is less than \$200.

Where to File

Mail estimated tax payments to:
NH DRA
PO Box 637
Concord NH 03302-0637

When to Make Estimated Tax Payments

One quarter of the railroad company railroad estimated 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 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 or in equal installments on the due dates. 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 periods 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 the law (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.

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?

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at: www.revenue.nh.gov/ or call Central Tax Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.



2016
DP-110-ES
Estimated Railroad Tax

QUARTERLY TAX PAYMENTS - 2016

TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS

- 1 All Railroad Company Railroad Tax paid in 2015 1 _____
- 2 2015 OVERPAYMENT applied to 2016 taxes 2 _____
(If the overpayment exceeds the first 1/4 the next installment and so on)
- 3 BALANCE OF ESTIMATED RAILROAD COMPANY RAILROAD TAX (Line 1 minus Line 2) 3 _____

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 3 of worksheet)	2015 Overpayment Applied Installment	Balance Due	CALENDAR YEAR DUE DATES
1.	\$	\$	\$	April 15, 2016
2.	\$	\$	\$	June 15, 2016
3.	\$	\$	\$	Sept. 15, 2016
4.	\$	\$	\$	Dec. 15, 2016

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.



2016
DP-110-ES
Estimated Railroad Tax

FOR DRA USE ONLY

Payment Form 1
Due April 15, 2016

FOR DRA USE ONLY	TYPE OR PRINT NAME OF TAXPAYER _____ FEDERAL EMPLOYER IDENTIFICATION NUMBER _____	
	NUMBER & STREET ADDRESS _____ ADDRESS (continued) _____ CITY/TOWN, STATE & ZIP CODE+4 _____	

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount Of This Payment \$ _____
 Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
 Enclose, but do not staple or tape your payment to this estimate.
 Do not file a \$0 estimate.



New Hampshire
Department of
Revenue Administration

2016
DP-110-ES
Estimated Railroad Tax

FOR DRA USE ONLY

Payment Form 2
Due June 15, 2016

TYPE OR PRINT NAME OF TAXPAYER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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FOR DRA USE ONLY

NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE+4

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount Of This Payment \$ _____

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

(Cut along this line)



New Hampshire
Department of
Revenue Administration

2016
DP-110-ES
Estimated Railroad Tax

FOR DRA USE ONLY

Payment Form 3
Due Sept. 15, 2016

TYPE OR PRINT NAME OF TAXPAYER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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FOR DRA USE ONLY

NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE+4

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount Of This Payment \$ _____

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

(Cut along this line)



New Hampshire
Department of
Revenue Administration

2016
DP-110-ES
Estimated Railroad Tax

FOR DRA USE ONLY

Payment Form 4
Due Dec. 15, 2016

TYPE OR PRINT NAME OF TAXPAYER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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FOR DRA USE ONLY

NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE+4

MAIL TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount Of This Payment \$ _____

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