

2017 NH-1120-ES



ESTIMATED CORPORATE BUSINESS TAX

1 ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	BET (a)	BPT (b)
(a) BET Taxable Base After Apportionment		
(b) New Hampshire Taxable Business Profits After Apportionment		
2 TAX		
(a) Line 1(a) x .0072		
(b) Line 1(b) x .082		
3 CREDITS		
(a) RSA 162-L:10 (CDFA Investment Tax Credit)		
(b) RSA 162-N (Economic Revitalization Zone Tax Credit)		
(c) RSA 162-P (Research & Development Tax Credit)		
(d) RSA 162-Q (Coos County Job Creation Tax Credit)		
(e) RSA 77-G (Education Tax Credit)		
(f) RSA 400-A (Insurance Tax Credit)		
(g) RSA 77-A:5 (Include the BET Credit)		
(h) CREDITS TOTAL (Sum of Lines 3(a) - 3(g)		
4 Estimated tax for current year (Line 2 minus Line 3(h))		
5 Overpayment from previous taxable period		
6 Balance of Business Taxes Due (Line 4 minus Line 5)		

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of Each Installment BET (1/4 of Line 6 above) BPT	Total Due (BET and/or BPT)	Calendar Year Dates
			April 15, 2017
			June 15, 2017
			Sept. 15, 2017
			Dec. 15, 2017

ESTIMATED TAX FORM INSTRUCTIONS

Line 1 Enter 1/4 of the Business Enterprise Tax calculated on Line 6 BET(a) in the tax worksheet above.

- Line 2 Enter 1/4 of the Business Profits Tax calculated on Line 6 BPT(b) in the tax worksheet above.
- Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

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

TO MAKE YOUR PAYMENTS ONLINE, ACCESS OUR WEB SITE AT: www.revenue.nh.gov/



	New Hampshire Department of Revenue Administration	2017 NH-1120-ES	ESTIMATED BUSINESS TAX		
or the CALENDAR y MDDYYYY	ear 2017 or other taxable period: MMDDYYYY to		If issued a DIN, DO NOT USE Taxpayer Identification Nur		TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT: www.revenue.nh.gov/
lame of Corporatior	n/Limited Liability Company				
lumber & Street Ado	dress				
ddress (continued)					
ity / Town			State Zip Code	e + 4 (or Canadia	n Postal Code)
	1120ES1711862	your pag	out do not staple or tape yment to this estimate. ot file a \$0 estimate.	1/4 BET	1
				1/4 BPT	2
				Amount of Payment	3
NH-1120-ES 2017 Version 1.1 7/2016				ble to: STATE C	OF NEW HAMPSHIRE
Version 1.1 7/2016	⁵ Cut along this line to submit Estima New Hampshire Department of Revenue Administration	ted Corporate Busine 2017 NH-1120-ES	ESTIMATED BUSINESS TAX	ole to: STATE C ax Worksheet f O CORPOF Paymen	or your records
Version 1.1 7/2016	Cut along this line to submit Estima New Hampshire Department of	ted Corporate Busine 2017 NH-1120-ES	ess Tax. Keep the Estimated Tax	ole to: STATE C ax Worksheet f O CORPOF Paymen EIN	or your records
Version 1.1 7/2016	⁵ Cut along this line to submit Estima New Hampshire Department of Revenue Administration ear 2017 or other taxable period: MMDDYYYY	ted Corporate Busine 2017 NH-1120-ES	ESTIMATED BUSINESS TAX	ole to: STATE C ax Worksheet f O CORPOF Paymen EIN	or your records RATE t Form 2 TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT:
Version 1.1 7/2016	Cut along this line to submit Estima New Hampshire Department of Revenue Administration ear 2017 or other taxable period: MMDDYYYY to h/Limited Liability Company	ted Corporate Busine 2017 NH-1120-ES	ESTIMATED BUSINESS TAX	ole to: STATE C ax Worksheet f O CORPOF Paymen EIN	or your records RATE t Form 2 TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT:
Version 1.1 7/2016	Cut along this line to submit Estima New Hampshire Department of Revenue Administration ear 2017 or other taxable period: MMDDYYYY to h/Limited Liability Company	ted Corporate Busine 2017 NH-1120-ES	ESTIMATED BUSINESS TAX	ole to: STATE C ax Worksheet f O CORPOF Paymen EIN	or your records RATE t Form 2 TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT:
Version 1.1 7/2016	Cut along this line to submit Estima New Hampshire Department of Revenue Administration ear 2017 or other taxable period: MMDDYYYY to h/Limited Liability Company	ted Corporate Busine 2017 NH-1120-ES	If issued a DIN, DO NOT USE F Taxpayer Identification Num	ole to: STATE C ax Worksheet f O CORPOF Paymen EIN	ATE TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT: www.revenue.nh.gov/
Version 1.1 7/2016	Cut along this line to submit Estima New Hampshire Department of Revenue Administration ear 2017 or other taxable period: MMDDYYYY to h/Limited Liability Company	ted Corporate Busine 2017 NH-1120-ES	If issued a DIN, DO NOT USE F Taxpayer Identification Num	ole to: STATE C ax Worksheet f D CORPOF Paymen EIN ber	ATE TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT: www.revenue.nh.gov/
Version 1.1 7/2016	Cut along this line to submit Estima New Hampshire Department of Revenue Administration ear 2017 or other taxable period: MMDDYYYY to h/Limited Liability Company	ted Corporate Busine 2017 NH-1120-ES	State Zip Code State Discord	De to: STATE C ax Worksheet f DCORPOF Paymen EIN ber + 4 (or Canadia	ATE TO MAKE YOUR PAYMENTS ONLINE ACCESS OUR WEB SITE AT: www.revenue.nh.gov/

		artmen		ı	1	2017 ·1120-E	S					COF Payı				n 3				
r the CALENDAR ye MDDYYYY	ear 2017		ixable peri	od:				ued a D payer lo						то	AC	E YOU CESS (<u>vww.r</u> e	OUR V	VEB S	SITE A	T:
ame of Corporation		ability Co	mpany																	
umber & Street Ado	dress																			
ddress (continued)																				
ty / Town								State		Zip	Code -	- 4 (or C	anadia	an Po	stal C	Code)				
	1120ES	17118	52			your	[,] payme	lo not si nt to thi e a \$0 e	s estin	nate.	2	1,	/4 BET	1						
												1,	4 BPT	2						
NH-1120-ES 2017 Version 1.1 7/2014	6 Cut alo	ong this li	ne to subm		ted Co	D, NH 0330 rporate Bus		ax. Keep	o the E	stima	ted Ta	Page to: S T	sheet f	DF NI	our re			RE		
Version 1.1 7/2010	6 Cut ald New Dep Revenue	ang this ling Hamp Artmen Admini Arther ta	ne to subm shire t of stration	nit Estima	ted Co		siness Ta	ax. Keer	ESTI	stima MA SS 1	ted Ta: TED AX	Paj e to: ST Works COR Payi	yment TATE (sheet f	or yo RAT	TE Orn MAK	ecord	S JR PA DUR V	YMEI VEB S	SITE A	T:
Version 1.1 7/2014	6 Cut ald New 1 Dep Revenue ear 2017	Admin Tamps artmen Admin for other ta M to	t of shire t of istration mable peri MDDYYYY	nit Estima	ted Co	rporate Bus 2017	siness Ta	BUS	ESTI	stima MA SS 1	ted Ta: TED AX	Paj e to: ST Works COR Payi	yment TATE (sheet f	or yo RAT	TE Orn MAK	n 4	S JR PA DUR V	YMEI VEB S	SITE A	T:
Version 1.1 7/2010	⁶ Cut ald New Dep Revenue ear 2017	Admin Tamps artmen Admin for other ta M to	t of shire t of istration mable peri MDDYYYY	nit Estima	ted Co	rporate Bus 2017	siness Ta	BUS	ESTI	stima MA SS 1	ted Ta: TED AX	Paj e to: ST Works COR Payi	yment TATE (sheet f	or yo RAT	TE Orn MAK	n 4	S JR PA DUR V	YMEI VEB S	SITE A	T:
Version 1.1 7/2010	⁶ Cut ald New Dep Revenue ear 2017	Admin Tamps artmen Admin for other ta M to	t of shire t of istration mable peri MDDYYYY	nit Estima	ted Co	rporate Bus 2017	siness Ta	BUS	ESTI	stima MA SS 1	ted Ta: TED AX	Paj e to: ST Works COR Payi	yment TATE (sheet f	or yo RAT	TE Orn MAK	n 4	S JR PA DUR V	YMEI VEB S	SITE A	T:
Version 1.1 7/2014	⁶ Cut ald New Dep Revenue ear 2017	Admin Tamps artmen Admin for other ta M to	t of shire t of istration mable peri MDDYYYY	nit Estima	ted Co	rporate Bus 2017	siness Ta	BUS	ESTI	MA SS 1 NOT cation	ted Ta:	Paj e to: ST Works COR Payi	yment TATE (sheet f RPOI men	TO	MAK ACC	ecord:	S JR PA DUR V	YMEI VEB S	SITE A	T:
Version 1.1 7/2014	⁶ Cut ald New Dep Revenue ear 2017	Admin Tamps artmen Admin for other ta M to	t of shire t of istration mable peri MDDYYYY	nit Estima	ted Co	Enclos your	siness Ta If iss Tax	BUS aued a D payer Ic	e the E ESTI IN, DO lentific	stima MA SS 1 NOT cation Zip	ted Ta: TED TED TED Code -	Pay e to: ST c Works Payn IIN er - 4 (or C	yment TATE (sheet f RPOI men	an Po:	MAK ACC	ecord:	S JR PA DUR V	YMEI VEB S	SITE A	T:
Version 1.1 7/2014	⁶ Cut ald New Dep Revenue ear 2017	Admin Tamps artmen Admin for other ta M to	t of shire t of istration mable peri MDDYYYY	nit Estima	ted Co	Enclos your	siness Ta If iss Tax	State	e the E ESTI IN, DO lentific	stima MA SS 1 NOT cation Zip	ted Ta: TED TED TED Code -	Pare to: ST COR Pays IIN er - 4 (or C 1,	xment TATE (sheet f RPOI men	an Po:	MAK ACC	ecord:	S JR PA DUR V	YMEI VEB S	SITE A	T:



2017 NH-1120-ES

INSTRUCTIONS

Who Must Pay Estimated Tax

Every entity required to file a Business Profits Tax Return and/or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is:

less than \$200 for Business Profits Tax.

· less than \$260 for Business Enterprise Tax.

Where to Make Payments

Make estimated tax payments online at <u>www.revenue.nh.gov/</u> or mail to: NH DRA PO BOX 1265 CONCORD, NH 03302-1265

When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly estimated tax payment due April 15, 2017 2nd guarterly estimated tax payment due June 15, 2017

3rd guarterly estimated tax payment due September 15, 2017

4th quarterly estimated tax payment due December 15, 2017

FISCAL YEAR FILERS:

A quarterly estimated tax payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which the estimate relates.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATED TAX PAYMENT FORM.

Payment of Estimated Tax

Estimated tax may be paid in full by the first quarterly due date or in installments by the required due date for each quarter. If paying in full, only one payment form is required.

By utilizing the efile option on our website (<u>www.revenue.nh.gov</u>/), you may authorize the DRA to automatically withdraw estimate payments from your account electronically. Specify each date you want a payment to be withdrawn from your account and a payment will be withdrawn on each of those dates.

Underpayment of Estimated Tax 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 estimated tax payments are not made on time, even if 90% of the tax is eventually paid, an underpayment of estimated tax penalty may be applied. If an estimated tax payment is missed, send the payment as soon as possible to reduce any penalty.

Exceptions to the Underpayment of Estimated Tax 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.

Note Thresholds Changing for Tax Year 2015

Please note for taxable periods ending on or after December 31, 2015, the filing thresholds for the Business Enterprise Tax have increased to:

- Gross business receipts in excess of \$207,000 (from \$200,000)
- Enterprise value tax base greater than \$103,000 (from \$100,000)

Need Help?

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at <u>www.revenue.nh.gov/</u> or by calling Taxpayer 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.

Mandatory Electronic Payments

RSA 21-J:3, XXI requires taxpayers who had a tax liability in the prior tax year of \$100,000 or more to remit payment electronically. Pursuant to RSA 21-J:33, III, in the case of any failure to comply with the electronic payment requirements under RSA 21-J:3, XXI, a penalty shall be added to the amount of tax due equal to 5% of the amount of such tax not to exceed \$5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay electronically was due to reasonable cause and not willful neglect of the taxpayer.

