



**Taxpayer's Worksheet - Keep for your records**

1 All Railroad Company Railroad Tax paid in 2016	1	
2 2016 Overpayment applied to 2017 taxes	2	
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 1 of worksheet)	2016 Overpayment Applied to Installment	Balance Due	Calendar Year Due Dates
				April 17, 2017
				June 15, 2017
				Sept. 15, 2017
				Dec. 15, 2017

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



**New Hampshire**  
Department of  
Revenue Administration

**2017**  
**DP-110-ES**

**ESTIMATED RAILROAD TAX**  
**Payment Form 1**

**Due April 17, 2017**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)





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

Amount of Payment

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

**MAIL TO:**

NH DRA  
PO BOX 637  
CONCORD NH 03302-0637

DP-110-ES 2017  
Rev 1.2 10/2016

Cut along this line to submit Estimated Railroad Tax. Keep the Estimated Tax Worksheet for your records



**New Hampshire**  
Department of  
Revenue Administration

**2017**  
**DP-110-ES**

**ESTIMATED RAILROAD TAX**  
**Payment Form 2**

**Due June 15, 2017**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)





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

Amount of Payment

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

**MAIL TO:**

NH DRA  
PO BOX 637  
CONCORD NH 03302-0637

DP-110-ES 2017  
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**New Hampshire**  
Department of  
Revenue Administration

**2017**  
**DP-110-ES**

**ESTIMATED RAILROAD TAX**  
**Payment Form 3**

**Due Sept. 15, 2017**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)





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

Amount of Payment

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

**MAIL TO:**  
NH DRA  
PO BOX 637  
CONCORD NH 03302-0637

DP-110-ES 2017  
Rev 1.2 10/2016

Cut along this line to submit Estimated Railroad Tax. Keep the Estimated Tax Worksheet for your records



**New Hampshire**  
Department of  
Revenue Administration

**2017**  
**DP-110-ES**

**ESTIMATED RAILROAD TAX**  
**Payment Form 4**

**Due Dec. 15, 2017**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)





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

Amount of Payment

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

**MAIL TO:**  
NH DRA  
PO BOX 637  
CONCORD NH 03302-0637

DP-110-ES 2017  
Rev 1.2 6/2017



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**INSTRUCTIONS**

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**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/](http://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/](http://www.revenue.nh.gov/) 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.