



**ESTIMATED FIDUCIARY 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 .00675		
	(b) Line 1(b) x .079		
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		Total Due (BET and/or BPT)	Calendar Year Dates
		BET (1/4 of Line 6 above)	BPT		
1					April 15, 2018
2					June 15, 2018
3					Sept. 15, 2018
4					Dec. 15, 2018

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



**ESTIMATED FIDUCIARY**  
**BUSINESS TAX Payment Form 1**

For the CALENDAR year **2018** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

**MAIL TO:** NH DRA,  
PO BOX 1265  
CONCORD NH 03302-1265

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

Name of Estate or Trust

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)



1041ES1811862

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

1/4 BET 1

1/4 BPT 2

Amount of  
Payment 3

**TO MAKE YOUR PAYMENTS ONLINE,**  
**ACCESS OUR WEB SITE AT:**  
[www.revenue.nh.gov/](http://www.revenue.nh.gov/)

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



**ESTIMATED FIDUCIARY**  
**BUSINESS TAX Payment Form 2**

For the CALENDAR year **2018** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

**MAIL TO:** NH DRA,  
PO BOX 1265  
CONCORD NH 03302-1265

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

Name of Estate or Trust

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)



1041ES1811862

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

1/4 BET 1

1/4 BPT 2

Amount of  
Payment 3

**TO MAKE YOUR PAYMENTS ONLINE,**  
**ACCESS OUR WEB SITE AT:**  
[www.revenue.nh.gov/](http://www.revenue.nh.gov/)



**ESTIMATED FIDUCIARY**  
**BUSINESS TAX Payment Form 3**

For the CALENDAR year **2018** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

Taxpayer Identification Number

**MAIL TO:** NH DRA,  
PO BOX 1265  
CONCORD NH 03302-1265

and ending:

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

Name of Estate or Trust

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.

1/4 BET 1

1/4 BPT 2

Amount of  
Payment 3

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



**ESTIMATED FIDUCIARY**  
**BUSINESS TAX Payment Form 4**

For the CALENDAR year **2018** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

Taxpayer Identification Number

**MAIL TO:** NH DRA,  
PO BOX 1265  
CONCORD NH 03302-1265

and ending:

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

Name of Estate or Trust

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.

1/4 BET 1

1/4 BPT 2

Amount of  
Payment 3



## 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: [www.revenue.nh.gov/](http://www.revenue.nh.gov/) 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, 2018
- 2nd quarterly estimated tax payment due June 15, 2018
- 3rd quarterly estimated tax payment due September 15, 2018
- 4th quarterly estimated tax payment due December 15, 2018

Note: If the 15th falls on a Saturday, Sunday, or legal holiday, the estimated tax payment is due on the next business day.

#### 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 ([www.revenue.nh.gov/](http://www.revenue.nh.gov/)), 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 beginning on or after January 1, 2017, the filing thresholds for the Business Enterprise Tax have increased to:

- Gross business receipts in excess of \$208,000 (from \$207,000)
- Enterprise value tax base greater than \$104,000 (from \$103,000)

### 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.

### Mandatory Electronic Payments

RSA 21-J:3, XXI and Rev 2502.01(a) require 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.