



**ESTIMATED INTEREST AND DIVIDENDS TAX**

**Taxpayer's Worksheet - Keep For Your Records**

1 All interest and dividend income subject to tax under RSA 77							
2 Less Exemption(s) – check the exemption(s) that apply (see instructions):							
2(a) <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> Partnership <input type="checkbox"/> Estate	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total number of boxes checked</td> <td style="width: 10%; text-align: center;">x \$2400 = 2(a)</td> <td style="width: 30%;"></td> </tr> <tr> <td>Total number of boxes checked</td> <td style="text-align: center;">x \$1200 = 2(b)</td> <td></td> </tr> </table>	Total number of boxes checked	x \$2400 = 2(a)		Total number of boxes checked	x \$1200 = 2(b)	
Total number of boxes checked		x \$2400 = 2(a)					
Total number of boxes checked	x \$1200 = 2(b)						
2(b) <input type="checkbox"/> 65 (or over) or disabled <input type="checkbox"/> Blind <input type="checkbox"/> Spouse 65 (or over) or disabled <input type="checkbox"/> Spouse Blind							
2(c) Total exemptions (Line 2(a) plus 2(b))							
3 New Hampshire Taxable Income (Line 1 minus Line 2(c))							
4 New Hampshire Interest and Dividends Tax (Line 3 multiplied by 5%)							

**If Line 4 is less than \$500, see instructions**

5 RSA 77-G Education Tax Credit	
6 OVERPAYMENT from previous taxable period (If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next consecutive installment(s) until fully depleted)	
7 BALANCE OF ESTIMATED INTEREST AND DIVIDENDS TAX (Line 4 minus Lines 5 and 6)	

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of Each Installment (1/4 of Line 4)	Overpayment Applied to Installment	Balance Due	Calendar Year Due Dates
				April 15, 2019
				June 15, 2019
				Sept. 15, 2019
				Jan. 15, 2020

**IMPORTANT**

Enter the primary taxpayer and spousal information in the same order on all tax documents to avoid delays in processing.

**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 INTEREST AND DIVIDENDS TAX**

For the CALENDAR year **2019** or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

ENTITY TYPE - Check One

- 1 - Individual/Joint     3 - Partnership     4 - Estate

Last Name

First Name

MI

Social Security Number

**If issued a DIN,  
DO NOT enter SSN or FEIN**

Federal Employer ID Number or  
Department ID Number

Spouse's Last Name

First Name

MI

Social Security Number

Name of Partnership, Estate, or LLC

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

**MAIL TO:**

NH DRA  
PO BOX 1265  
CONCORD NH 03302-1265

Make Check Payable to:

**STATE OF NEW HAMPSHIRE**

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

**Payment Form 1**

Amount of  
This Payment

**TO MAKE YOUR PAYMENTS ONLINE,  
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**ESTIMATED INTEREST AND DIVIDENDS TAX**

For the CALENDAR year **2019** or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

ENTITY TYPE - Check One

1 - Individual/Joint

3 - Partnership

4 - Estate

Last Name

First Name

MI

Social Security Number

Spouse's Last Name

First Name

MI

Social Security Number

**If issued a DIN,  
DO NOT enter SSN or FEIN**

Federal Employer ID Number or  
Department ID Number

Name of Partnership, Estate, or LLC

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

**MAIL TO:**

NH DRA  
PO BOX 1265  
CONCORD NH 03302-1265

Make Check Payable to:

**STATE OF NEW HAMPSHIRE**

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

**Payment Form 2**

Amount of  
This Payment

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



DP10ES1911862

**ESTIMATED INTEREST AND DIVIDENDS TAX**

For the CALENDAR year **2019** or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

ENTITY TYPE - Check One

1 - Individual/Joint

3 - Partnership

4 - Estate

Last Name

First Name

MI

Social Security Number

Spouse's Last Name

First Name

MI

Social Security Number

**If issued a DIN,  
DO NOT enter SSN or FEIN**

Federal Employer ID Number or  
Department ID Number

Name of Partnership, Estate, or LLC

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

**MAIL TO:**

NH DRA  
PO BOX 1265  
CONCORD NH 03302-1265

Make Check Payable to:

**STATE OF NEW HAMPSHIRE**

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

**Payment Form 3**

Amount of  
This Payment

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



DP10ES1911862

**ESTIMATED INTEREST AND DIVIDENDS TAX**

For the CALENDAR year **2019** or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

ENTITY TYPE - Check One

1 - Individual/Joint

3 - Partnership

4 - Estate

Last Name

First Name

MI

Social Security Number

Spouse's Last Name

First Name

MI

Social Security Number

**If issued a DIN,  
DO NOT enter SSN or FEIN**

Federal Employer ID Number or  
Department ID Number

Name of Partnership, Estate, or LLC

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

**MAIL TO:**

NH DRA  
PO BOX 1265  
CONCORD NH 03302-1265

Make Check Payable to:

**STATE OF NEW HAMPSHIRE**

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

**Payment Form 4**

Amount of  
This Payment

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



## INSTRUCTIONS

### Who Must Pay Estimated Tax

Every taxpayer required to file an Interest and Dividends Tax Return must also make estimated Interest and Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$500. See "Exceptions to the Underpayment of Estimated Tax Penalty" below.

**Note:** For taxable periods ending on or after December 31, 2013, interest and dividends income shall be taxed as follows:

- Income received by estates held by trustees treated as grantor trusts under Section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire.
- Income reported by, and taxed federally as interest or dividends to, a trust beneficiary shall be included as interest or dividends in the return of such beneficiary, to the extent that the beneficiary is an inhabitant or resident of New Hampshire with respect to distributions from a trust not treated as a grantor trust under 671 of the United States Internal Revenue Code.

### 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, 2019
- 2nd quarterly estimated tax payment due June 15, 2019
- 3rd quarterly estimated tax payment due September 15, 2019
- 4th quarterly estimated tax payment is due January 15, 2020

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:

Quarterly estimated tax payments are due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

### Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration, or in installments on the required due dates. If paying in full, only one payment form is required. By utilizing the e-file option on our website ([www.revenue.nh.gov](http://www.revenue.nh.gov)), you may authorize the Department of Revenue Administration (DRA) to automatically withdraw estimate payments from your account electronically. Simply specify each date for which you would like a payment to be withdrawn from your account and each payment will be withdrawn on those dates.

**Joint filers: Enter the primary taxpayer and spousal information in the same order on all tax documents to avoid delays in processing.**

### Underpayment of Estimated Tax Penalty

A penalty may be imposed pursuant to RSA 21-J:32 for any underpayment of estimated tax if the payments are less than 90% of the current tax period's tax liability. If estimate payments are not made by the statutory due date, even if 90% of the tax is eventually paid, an underpayment penalty may be assessed. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty. **This penalty will not be imposed if any of the statutory exceptions are met.** See "Exceptions to the Underpayment of Estimated Tax Penalty" below.

### Exceptions to the Underpayment of Estimated Tax Penalty

The underpayment of estimated tax penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP 2210/2220 to determine whether you have met one of the exceptions, or to compute the amount of the penalty associated with the underpayment of estimated tax. This form may be obtained from our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling 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.

### Mandatory Electronic Filing

RSA 21-J:3, XXI and Rev 2502.01(b) require taxpayers who had a tax liability in the prior tax year was equal to or greater than \$100,000 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.