



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

1 2022 Railroad Company Railroad Tax (see Notice of Value and Tax Bill, Line 5) 1	
2 2022 Overpayment applied to 2023 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)	2022 Overpayment Applied to Installment	Balance Due	Calendar Year Due Dates
				April 15, 2023
				June 15, 2023
				Sept. 15, 2023
				Dec. 15, 2023

# **IMPORTANT:**

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





Due April 15, 2023

	Due April 13, 2025	
Name of Taxpayer		Taxpayer Identification Number
Number & Street Address		
Address (continued)		
City / Town	State 7in	
City / Town	P	o Code + 4 (or Canadian Postal Code)
	NH	
	1	
	Enclose, but do not staple or tape	Amount of Payment
	your payment to this estimate.	
IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Do not file a \$0 estimate.	Make Check Payable to: STATE OF NEW HAMPSH
		MAIL TO:
		NH DRA
		PO BOX 637 CONCORD NH 03302-0637
		CONCORD NH 05302-0057
DP-110-ES 2023		
Rev 1.1 09/2022		
Cut along this line to submit Estimate	ed Railroad Tax. Keep the Estimated Tax \	Worksheet for your records
Department of Revenue Administration	DP-110-ES	FIMATED RAILROAD TAX Payment Form 2
	Due June 15, 2023	
Name of Taxpayer		
		Taxpayer Identification Number
Number & Street Address		
Address (continued)		
Address (continued)		
	State Zip	o Code + 4 (or Canadian Postal Code)
		o Code + 4 (or Canadian Postal Code)
Address (continued) City / Town	State Zip NH	o Code + 4 (or Canadian Postal Code)
City / Town		
City / Town	NH   Enclose, but do not staple or tape	
City / Town	NH Enclose, but do not staple or tape your payment to this estimate.	
	NH   Enclose, but do not staple or tape	Amount of Payment
City / Town	NH Enclose, but do not staple or tape your payment to this estimate.	Amount of Payment Make Check Payable to: <b>STATE OF NEW HAMPSH</b>
City / Town	NH Enclose, but do not staple or tape your payment to this estimate.	Amount of Payment Make Check Payable to: STATE OF NEW HAMPSH MAIL TO:
City / Town	NH Enclose, but do not staple or tape your payment to this estimate.	Amount of Payment Make Check Payable to: <b>STATE OF NEW HAMPSH</b> MAIL TO: NH DRA
City / Town	NH Enclose, but do not staple or tape your payment to this estimate.	Amount of Payment Make Check Payable to: STATE OF NEW HAMPSH MAIL TO:





ESTIMATED RAILROAD TAX Payment Form 3

Due Sept. 15, 2023

	Due Sept. 15,	2025								
Name of Taxpayer				Taxpayer Identification Number						
Number & Street Address										
Address (continued)										
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DP-110-ES 2023										
Rev 1.1 09/2022										1
Cut along this line to submit Estima	ted Railroad Tax. Keep	o the Estimated Ta	x Works	heet f	or you	record	S			
Department of Revenue Administration	DP-110	-ES	STIM. P			Forr		IAA		
	Due Dec. 15,	2023								
Name of Taxpayer				Te		1 -1 + - + - + - + - + - + - + - + -				
				Tax	kpayer	Identif	icatio	n Numl	ber	
Number & Street Address										
Address (continued)										
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City / Town		State						<b>C</b> ()		
			ip Cod	e + 4 (	or Can	iadian I	Postal	Code)		
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## INSTRUCTIONS

#### Who Must Pay Estimated Tax

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

#### Where to File

File online at Granite Tax Connect <u>www.revenue.nh.gov/gtc</u> or mail to NH DRA, PO Box 637, Concord NH 03302-0637.

#### When to Make Estimated Tax Payments

One quarter of the estimated railroad company railroad 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 (Estimated Railroad Tax, Payment Form 1) 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 period's 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: <u>www.revenue.nh.gov</u> or call 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.