



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**



New Hampshire
Department of
Revenue Administration

2023
DP-110-ES

ESTIMATED RAILROAD TAX
Payment Form 1

Due April 15, 2023

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 2023
Rev 1.1 09/2022

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



New Hampshire
Department of
Revenue Administration

2023
DP-110-ES

ESTIMATED RAILROAD TAX
Payment Form 2

Due June 15, 2023

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 2023
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New Hampshire
Department of
Revenue Administration

2023
DP-110-ES

ESTIMATED RAILROAD TAX
Payment Form 3

Due Sept. 15, 2023

Name of Taxpayer

Taxpayer Identification Number

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)



0110ES2311862

**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 2023
Rev 1.1 09/2022

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



New Hampshire
Department of
Revenue Administration

2023
DP-110-ES

ESTIMATED RAILROAD TAX
Payment Form 4

Due Dec. 15, 2023

Name of Taxpayer

Taxpayer Identification Number

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)



0110ES2311862

**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 2023
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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 www.revenue.nh.gov/gtc 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: www.revenue.nh.gov 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.