
1 Who Must Pay Estimated Tax

Every individual, partnership, association, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 (See paragraph 6 for exceptions).

2 Where to Mail Payments

Mail estimated tax payment to:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD, NH 03302-2035

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 18, 2000
2nd quarterly payment due June 15, 2000
3rd quarterly payment due September 15, 2000
4th quarterly payment is due January 16, 2001.

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the close of your fiscal year.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:
STATE OF NEW HAMPSHIRE.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that 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.

This penalty will not be imposed if any of the statutory exceptions apply per quarter.

6 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). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

To obtain this form call the forms line at (603)271-2192.

7 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 2072, Concord, NH 03302-2072. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION ESTIMATED INTEREST AND DIVIDENDS TAX

CHECK ONE: [] 1 INDIVIDUAL/JOINT [] 3 PARTNERSHIP [] 4 FIDUCIARY

For CALENDAR YEAR 2000 or other tax year beginning ending

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

Payment Voucher 2 Calendar Year - Due June 15, 2000

Form fields for personal information: LAST NAME, FIRST NAME & INITIAL, SPOUSE'S LAST NAME, FIRST NAME & INITIAL, NAME OF PARTNERSHIP OR FIDUCIARY, NUMBER AND STREET, CITY OR TOWN, STATE AND ZIP CODE

Form fields for identification: SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION ESTIMATED INTEREST AND DIVIDENDS TAX

CHECK ONE: [] 1 INDIVIDUAL/JOINT [] 3 PARTNERSHIP [] 4 FIDUCIARY

For CALENDAR YEAR 2000 or other tax year beginning ending

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

Payment Voucher 3 Calendar Year - Due September 15, 2000

Form fields for personal information: LAST NAME, FIRST NAME & INITIAL, SPOUSE'S LAST NAME, FIRST NAME & INITIAL, NAME OF PARTNERSHIP OR FIDUCIARY, NUMBER AND STREET, CITY OR TOWN, STATE AND ZIP CODE

Form fields for identification: SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION ESTIMATED INTEREST AND DIVIDENDS TAX

CHECK ONE: [] 1 INDIVIDUAL/JOINT [] 3 PARTNERSHIP [] 4 FIDUCIARY

For CALENDAR YEAR 2000 or other tax year beginning ending

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

Payment Voucher 4 Calendar Year - Due January 16, 2001

Form fields for personal information: LAST NAME, FIRST NAME & INITIAL, SPOUSE'S LAST NAME, FIRST NAME & INITIAL, NAME OF PARTNERSHIP OR FIDUCIARY, NUMBER AND STREET, CITY OR TOWN, STATE AND ZIP CODE

Form fields for identification: SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035

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