
1 Who Must Pay Estimated Tax

Every fiduciary required to file a Business Profits 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, for each individual tax, is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 for either tax. (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 637
Concord NH 03302-0637

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 due December 15, 2000

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.

FISCAL YEAR FILERS MUST ENTER THE TAX YEAR ON EACH ESTIMATE VOUCHER.

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.

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, please 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 637, Concord, NH 03302-0637. 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 FIDUCIARY BUSINESS TAX
QUARTERLY PAYMENT VOUCHERS**

2000 ESTIMATED TAX WORKSHEET (KEEP FOR YOUR RECORDS - DO NOT FILE)

	BET	BPT
1 ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
(a) BET Taxable Base after Apportionment.....		
(b) New Hampshire Taxable Business Profits After Apportionment.....		
2 TAX		
(a) Line 1(a) x .005.....		
(b) Line 1(b) x .08.....		
3 CREDITS		
(a) RSA 162-L, CDFR Credit.....		
(b) RSA 77-A:5 (Please be sure to include the BET Credit).....		
4 Estimated tax for current year [line 2 less line 3(a) and/or 3 (b)].....		
5 Overpayment from last year.....		
6 Balance of Business Taxes Due (line 4 less line 5).....		

COMPUTATION and RECORD of PAYMENTS

Date Paid	BET	Amount of each Installment (¼ of line 6 of worksheet)	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1	\$	\$	\$	\$	April 18, 2000
2	\$	\$	\$	\$	June 15, 2000
3	\$	\$	\$	\$	Sept. 15, 2000
4	\$	\$	\$	\$	Dec. 15, 2000

VOUCHER INSTRUCTIONS

- Line 1 Enter ¼ of the Business Enterprise Tax Calculated on line 6 in the tax worksheet above.
- Line 2 Enter ¼ of the Business Profits Tax Calculated 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.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX

FOR DRA USE ONLY

For the CALENDAR year **2000** or other tax year beginning Mo Day Year and ending Mo Day Year

PLEASE PRINT OR TYPE

NAME OF ESTATE OR TRUST
NUMBER AND STREET ADDRESS
CITY/TOWN, STATE & ZIP CODE

FEIN	_____
¼ Business Enterprise Tax	1 \$ _____
¼ Business Profits Tax	2 \$ _____
Amount of This Payment	3 \$ _____

NH DEPT OF REVENUE ADMINISTRATION
MAIL DOCUMENT PROCESSING DIVISION
TO: PO BOX 637
CONCORD NH 03302-0637

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

FORM
NH-1041-ES
722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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PLEASE PRINT OR TYPE

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	CITY/TOWN, STATE & ZIP CODE
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FEIN

1/4 Business Enterprise Tax	1	\$	
1/4 Business Profits Tax	2	\$	
Amount of This Payment	3	\$	

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NH-1041-ES
Rev. 12/99

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FORM
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