

**TO MAKE YOUR ESTIMATE PAYMENT ON-LINE LOG ON TO [WWW.STATE.NH.US/REVENUE](http://WWW.STATE.NH.US/REVENUE)**

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## **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 \$500. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$500. (See paragraph 6 for exceptions).

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## **2 Where to Make Payments**

Make estimate tax payments on-line at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or mail estimate tax payments to:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2072  
CONCORD NH 03302-2072

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## **3 When to Make Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due [April 15, 2004](#)  
2nd quarterly payment due [June 15, 2004](#)  
3rd quarterly payment due [September 15, 2004](#)  
4th quarterly payment is due [January 18, 2005](#)

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

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## **4 Payment of Estimated Tax**

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

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

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## **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.**

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## **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.

This form may be obtained from our web site at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or by calling the forms line at (603)271-2192.

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## **7 Need Help**

QUESTIONS not covered herein may be answered in our Frequently Asked Questions(FAQ) brochure available, on the Internet at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or by calling Taxpayer Assistance Office at (603) 271-2186.

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

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX  
QUARTERLY PAYMENT FORMS**

**TO MAKE YOUR ESTIMATE PAYMENT ON-LINE LOG ON TO WWW.STATE.NH.US/REVENUE**

**2004 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All interest and dividend income taxable by the State..... 1 \_\_\_\_\_
- 2 Less Exemption – check the exemptions that apply:
- 2(a)  Yourself  Spouse  Partnership  Fiduciary Total number of boxes checked \_\_\_\_\_ x \$2400 =2(a) \_\_\_\_\_
- 2(b)  65 (or over) or disabled  Blind Total number of boxes checked \_\_\_\_\_ x \$1200 =2(b) \_\_\_\_\_
- Spouse 65 (or over) or disabled  Spouse Blind
- 2 (c) Total exemptions [Line 2(a) plus 2(b)]..... 2(c) \_\_\_\_\_
- 3 New Hampshire Taxable Income [Line 1 minus Line 2(c)]..... 3 \_\_\_\_\_
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%)..... 4 \_\_\_\_\_
- 5 2003 OVERPAYMENT applied to 2004 taxes..... 5 \_\_\_\_\_  
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 minus Line 5).....6 \_\_\_\_\_

If Line 4 is less than \$500 see instructions paragraph No. 1.

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 4 of worksheet)	2003 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1. ....	\$ .....	\$ .....	\$ .....	<b>April 15, 2004</b>
2. ....	\$ .....	\$ .....	\$ .....	<b>June 15, 2004</b>
3. ....	\$ .....	\$ .....	\$ .....	<b>Sept. 15, 2004</b>
4. ....	\$ .....	\$ .....	\$ .....	<b>Jan. 18, 2005</b>

**IMPORTANT:**

**PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.**

**THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.**

(Cut along this line and keep the estimated tax worksheet above for your records)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2004**

For CALENDAR YEAR **2004** or other taxable period beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

CHECK ONE:  ① INDIVIDUAL/JOINT  ③ PARTNERSHIP  ④ FIDUCIARY

FOR DRA USE ONLY

<b>Payment Form 1</b> Calendar Year Due <b>April 15, 2004</b> FOR DRA USE ONLY	PLEASE PRINT OR TYPE	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
		SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
		NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
		NUMBER & STREET ADDRESS		
		ADDRESS (Continued)		
		CITY/TOWN, STATE & ZIP CODE		
	<input type="checkbox"/> CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.			Amount of This Payment \$ _____
	MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2072 CONCORD NH 03302-2072			Make check payable to: <b>STATE OF NEW HAMPSHIRE</b> Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

042 For CALENDAR YEAR 2004 or other taxable period beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

FOR DRA USE ONLY

Payment Form 2 Calendar Year Due June 15, 2004. Includes fields for last name, first name, social security number, spouse information, partnership name, address, and amount of payment.

(Cut along this line)

042 For CALENDAR YEAR 2004 or other taxable period beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

FOR DRA USE ONLY

Payment Form 3 Calendar Year Due Sept. 15, 2004. Includes fields for last name, first name, social security number, spouse information, partnership name, address, and amount of payment.

(Cut along this line)

042 For CALENDAR YEAR 2004 or other taxable period beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

FOR DRA USE ONLY

Payment Form 4 Calendar Year Due Jan. 18, 2005. Includes fields for last name, first name, social security number, spouse information, partnership name, address, and amount of payment.