

**TO MAKE YOUR PAYMENT ONLINE, ACCESS OUR WEB SITE AT**  
**[www.nh.gov/revenue](http://www.nh.gov/revenue)**

## **1 Who Must Pay Estimated Tax**

Every entity 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 equals or exceeds \$200 for either tax. (See paragraph 6 for exceptions).

### **RECOGNITION OF CIVIL UNION (CU PARTNERS)**

New Hampshire recognizes civil unions. RSA 457-A: Parties who enter into civil unions are entitled to all the rights and subject to all the obligations and responsibilities provided for in state law that apply to parties who are joined together under RSA 457.

## **2 Where to Make Payments**

Make estimated tax payments on line at [www.nh.gov/revenue](http://www.nh.gov/revenue) or mail estimated tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)  
PO BOX 637  
CONCORD NH 03302-0637

## **3 When to Make Payments**

### **CALENDAR YEAR FILERS:**

- 1st quarterly payment due April 15, 2010
- 2nd quarterly payment due June 15, 2010
- 3rd quarterly payment due September 15, 2010
- 4th quarterly payment due December 15, 2010

### **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.

**FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATE FORM.**

## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in installments on the due dates. If paying in full, only one payment form is required.

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 Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

## **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. See Form DP-2210/2220.**

## **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). Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

## **7 Need Help?**

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling Central Taxpayer Services at (603) 271-2191.

**NH-1120-ES**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED CORPORATION BUSINESS TAX****TO MAKE YOUR PAYMENTS ONLINE, ACCESS OUR WEB SITE AT [www.nh.gov/revenue](http://www.nh.gov/revenue)**

1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	<b>BET(a)</b>	<b>BPT(b)</b>
a	BET Taxable Base After Apportionment.....		
b	New Hampshire Taxable Business Profits After Apportionment.....		
2	TAX		
a	Line 1(a) x .0075.....		
b	Line 1(b) x .085.....		
3	CREDITS		
a	RSA 162-L:10 (CDFA Investment Tax Credit).....		
b	RSA 162-N CROP Carryforwards (Community Reinvestment Opportunity Program).....		
c	RSA 162-N (Economic Revitalization Zone Tax Credit).....		
d	RSA 162-P (Research & Development Tax Credit) .....		
e	RSA 162-Q (Coos County Job Creation Tax Credit).....		
f	RSA 77-A:5 (Be sure to include the BET Credit).....		
3	CREDITS TOTAL [sum of Lines 3(a) - 3(f)].....		
4	Estimated tax for current year (Line 2 minus Line 3).....		
5	Overpayment from previous taxable period.....		
6	Balance of Business Taxes Due (Line 4 minus Line 5).....		

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	BET	Amount of each Installment (1/4 of Line 6 of worksheet)	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	\$.....	<b>April 15, 2010</b>
2.....	\$.....	\$.....	\$.....	\$.....	<b>June 15, 2010</b>
3.....	\$.....	\$.....	\$.....	\$.....	<b>Sept. 15, 2010</b>
4.....	\$.....	\$.....	\$.....	\$.....	<b>Dec. 15, 2010</b>

**ESTIMATED TAX FORM INSTRUCTIONS**

- Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 BET(a) in the tax worksheet above.  
 Line 2 Enter ¼ of the Business Profits Tax calculated on Line 6 BPT(b) 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.***(Cut along this line and keep the Estimated Tax Worksheet above for your records)*

FORM

**NH-1120-ES**

702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED CORPORATION BUSINESS TAX - 2010**For the CALENDAR year **2010** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PRINT OR TYPE

FOR DRA USE ONLY

FOR DRA USE ONLY	NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
	NUMBER AND STREET ADDRESS	If issued a DIN, DO NOT USE FEIN ¼ BET 1 \$ ¼ BPT 2 \$ Amount of Payment 3 \$
	ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE		

 MAIL NH DRA  
 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 to  
 this estimate. Do not file a \$0 estimate.

FORM

**NH-1120-ES**

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	LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
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	ADDRESS (continued)	1/4 BET 1 \$
	CITY/TOWN, STATE & ZIP CODE	1/4 BPT 2 \$
		Amount of Payment 3 \$

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NH-1120-ES  
Rev 09/2009

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