



ESTIMATED FIDUCIARY BUSINESS TAX

1	ESTIMATED TAX BASE AND/OR TAXABLE BUSINESS PROFITS	BET (a)	BPT (b)
	(a) BET Taxable Base After Apportionment		
	(b) New Hampshire Taxable Business Profits After Apportionment		
2	TAX		
	(a) Line 1(a) x .0055		
	(b) Line 1(b) x .075		
3	CREDITS		
	(a) RSA 162-L:10 (CDFA Investment Tax Credit)		
	(b) RSA 162-N (Economic Revitalization Zone Tax Credit)		
	(c) RSA 162-P (Research & Development Tax Credit)		
	(d) RSA 162-Q (Coos County Job Creation Tax Credit)		
	(e) RSA 77-G (Education Tax Credit)		
	(f) RSA 400-A (Insurance Tax Credit)		
	(g) RSA 77-A:5, X (BET Credit)		
	(h) RSA 188-E:9-a (CTE Centers Tax Credit)		
	(i) RSA 21-l:103 (Granite State Paid Family and Medical Leave Plan Tax Credit)		
	(j) Total Credits (Sum of Lines 3(a) through 3(i))		
4	ESTIMATED TAX FOR THE CURRENT YEAR (Line 2 minus Line 3(j))		
5	OVERPAYMENT FROM PREVIOUS TAXABLE PERIOD		
6	BALANCE OF BUSINESS TAXES DUE (Line 4 minus Line 5)		

COMPUTATION AND RECORD OF PAYMENTS

	Date Paid	Amount of Each Installment BET (1/4 of Line 6 above) BPT		Total Due (BET and/or BPT)	Calendar Year Dates
1					April 15, 2025
2					June 15, 2025
3					Sept. 15, 2025
4					Dec. 15, 2025

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

MAKE YOUR PAYMENTS ONLINE AT
GRANITE TAX CONNECT
gtc.revenue.nh.gov/TAP/_/



For the CALENDAR year **2025** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

If issued a DIN, use DIN in ID box.

DO NOT use FEIN

Name of Estate or Trust

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)



1041ES2511862

Enclose, but do not staple or tape
your payment to this estimate.

Do not file a \$0 estimate.

1/4 BET 1

1/4 BPT 2

Amount of
Payment 3

NH-1041-ES 2025
Version 1 06/2024

MAKE CHECK PAYABLE TO: State of New Hampshire
MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP/.

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



For the CALENDAR year **2025** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

If issued a DIN, use DIN in ID box.

DO NOT use FEIN

Name of Estate or Trust

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)



1041ES2511862

Enclose, but do not staple or tape
your payment to this estimate.

Do not file a \$0 estimate.

1/4 BET 1

1/4 BPT 2

Amount of
Payment 3

NH-1041-ES 2025
Version 1 06/2024

MAKE CHECK PAYABLE TO: State of New Hampshire
MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP/.



ESTIMATED FIDUCIARY BUSINESS TAX - PAYMENT FORM 3

For the CALENDAR year 2025 or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

If issued a DIN, use DIN in ID box. DO NOT use FEIN

Name of Estate or Trust

Text input field for Name of Estate or Trust

Number & Street Address

Text input field for Number & Street Address

Address (continued)

Text input field for Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Text input field for City / Town

Text input field for State

Text input field for Zip Code + 4



1041ES2511862

Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.

1/4 BET 1

Payment amount input field 1

1/4 BPT 2

Payment amount input field 2

Amount of Payment 3

Payment amount input field 3

MAKE CHECK PAYABLE TO: State of New Hampshire MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265

NH-1041-ES 2025 Version 1 06/2024

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP/ ./.

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



ESTIMATED FIDUCIARY BUSINESS TAX - PAYMENT FORM 4

For the CALENDAR year 2025 or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

If issued a DIN, use DIN in ID box. DO NOT use FEIN

Name of Estate or Trust

Text input field for Name of Estate or Trust

Number & Street Address

Text input field for Number & Street Address

Address (continued)

Text input field for Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Text input field for City / Town

Text input field for State

Text input field for Zip Code + 4



1041ES2511862

Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.

1/4 BET 1

Payment amount input field 1

1/4 BPT 2

Payment amount input field 2

Amount of Payment 3

Payment amount input field 3

MAKE CHECK PAYABLE TO: State of New Hampshire MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265

NH-1041-ES 2025 Version 1 06/2024

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP/ ./.