



**DO NOT FILE THIS FORM IF LINE 5
IS NEGATIVE OR ZERO
THIS IS NOT AN EXTENSION OF TIME TO PAY**

**FILE ONLINE AT GRANITE TAX CONNECT:
gtc.revenue.nh.gov/TAP/**

WHO MUST FILE

Taxpayers who have not paid 100% of their Business Enterprise Tax (BET) and/or Business Profits Tax (BPT) determined to be due by the due date of the tax and are requesting a 7-month extension to file their BET and BPT returns. To make an additional payment in order to have paid 100% of the tax determined to be due, you may submit this form with payment or make your payment electronically by accessing Granite Tax Connect gtc.revenue.nh.gov/TAP/ by the original due date of the tax. An extension will **not** be granted if 100% of the tax determined to be due is not paid timely. **Do not file this form if the Balance Due (Line 5) is negative or zero.**

AUTOMATIC EXTENSION

If you have paid 100% of the BET and BPT determined to be due by the due date of the tax, you will be granted an automatic 7-month extension to file your New Hampshire BET and BPT returns WITHOUT filing this form. If you meet this requirement, you may file your New Hampshire BET and BPT return up to 7 months beyond the original due date of the return and you will not be subject to the late filing penalty. **Note that an extension of time to file your return is not an extension of time to pay the tax.**

WHEN TO FILE

This form must be postmarked on or before the original due date of the return. Electronic payments must be made before midnight on the due date of the return.

WHERE TO FILE

File online at Granite Tax Connect gtc.revenue.nh.gov/TAP/ or mail to NH DRA, PO Box 1265, Concord, NH 03302-1265.

ONLINE FILING

Pay 100% of your tax payment online and you will not have to file this form. Access Granite Tax Connect at gtc.revenue.nh.gov/TAP/.

RSA 21-J:3, XXI requires taxpayers who had a tax liability in the prior tax year of \$100,000 or more to remit payment electronically. Pursuant to RSA 21-J:33, III, in the case of any failure to comply with the electronic payment requirements under RSA 21-J:3, XXI, a penalty shall be added to the amount of tax due equal to 5% of the amount of such tax not to exceed \$5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay electronically was due to reasonable cause and not willful neglect of the taxpayer.

REASONS FOR DENIAL

Applications for extension will be denied for reasons such as, but not limited to, the application was postmarked after the due date for filing the return, or payment of 100% of the balance due shown on Line 5 did not accompany this application or was not received electronically by the due date of the return.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov, by calling the Forms Line at (603) 230-5001, or by requesting them through the Granite Tax Connect web portal at gtc.revenue.nh.gov/TAP/.

NEED HELP?

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.