



PAYMENT FORM AND APPLICATION FOR 7-MONTH EXTENSION OF TIME TO FILE INTEREST AND DIVIDENDS TAX RETURN GENERAL INSTRUCTIONS

DO NOT FILE THIS FORM IF LINE 3 IS NEGATIVE OR ZERO THIS IS NOT AN EXTENSION OF TIME TO PAY

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

WHO MUST FILE

Taxpayers who have not paid 100% of the Interest and Dividends Tax determined to be due by the due date of the tax and are requesting a 7-month extension to file their Interest and Dividends Tax return. 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 at <u>gtc.revenue.nh.gov/TAP//</u> 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 Net Balance Due (Line 3) is zero.

Enter the beginning and ending dates of the taxable period.

TAXPAYER IDENTIFICATION

The Commissioner of the Department of Revenue is authorized pursuant to RSA 21-J:27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under N.H. Code of Admin. Rules, Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

Enter the taxpayer's name and taxpayer identification number in the spaces provided.

AUTOMATIC EXTENSION

If you have paid 100% of your Interest & Dividends Tax 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 Interest and Dividends Tax return WITHOUT filing this form. If you meet this requirement, you may file your New Hampshire Interest and Dividends Tax return 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 received before midnight on the due date of the tax.

WHERE TO FILE

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

E-FILE

If you pay online, you do not need to file this form. Electronic payments must be received before midnight on the due date of the tax.

REASONS FOR DENIAL

Applications for extensions will be denied for reasons such as, but not limited to, the application was postmarked after the due date for filing the return, or the payment of the balance due shown on Line 3 did not accompany the application or was not received electronically before midnight on the due date of the tax.

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.

NEED FORMS?

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