

#### **ESTIMATED UTILITY PROPERTY TAX**

#### TAXPAYER'S WORKSHEET - KEEP FOR YOUR RECORDS

1 2023 Utility Property Tax (see Notice of Value and Tax Bill, Line 3)	1
2 2023 Overpayment applied to 2024 taxes	2
3 Balance of Estimated Utility Property Tax (Line 1 minus Line 2)	3

#### **COMPUTATION AND RECORD OF PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 1 of worksheet)	2023 Overpayment Applied to Installment	Balance Due	Calendar Year Due Dates
				April 15, 2024
				June 15, 2024
				September 15, 2024
				December 15, 2024

### **IMPORTANT:**

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATED TAX PAYMENT REQUIREMENTS HAVE NOT BEEN MET



### **ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 1**



	•	
Name of Taxpayer		Taxpayer Identification Number
Number & Street Address		
Address (continued)		
iddless (continued)		
City / Town	State Zip	Code + 4 (or Canadian Postal Code)
0255ES2411862	Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.	Amount of Payment  Make Check Payable to: STATE OF NEW HAMPSH
	·	MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637
DP-255-E5 2024 Version 1 09/2023		
Cut along this line to submit Estimated U	Jtility Property Tax. Keep the Estimated	lax Worksheet for your records
New Hampshire Department of Revenue Administration	2024 DP-255-ES PROI	ESTIMATED UTILITY PERTY TAX - PAYMENT FORM 2
I	Due June 15, 2024	
	Due June 15, 2024	Taxpayer Identification Number
ame of Taxpayer	Due June 15, 2024	Taxpayer Identification Number
lame of Taxpayer lumber & Street Address	Due June 15, 2024	Taxpayer Identification Number
lame of Taxpayer lumber & Street Address	Due June 15, 2024	Taxpayer Identification Number
lame of Taxpayer lumber & Street Address ddress (continued)		Taxpayer Identification Number  O Code + 4 (or Canadian Postal Code)
lame of Taxpayer lumber & Street Address address (continued) iity / Town	State Zip	o Code + 4 (or Canadian Postal Code)
lame of Taxpayer  Jumber & Street Address  Address (continued)  Lity / Town		o Code + 4 (or Canadian Postal Code)

MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637



# ESTIMATED UTILITY PROPERTY TAX - PAYMENT FORM 3

Re																			
					С	Due Se <sub>l</sub>	ptemb	er 15, 2	2024										
ame of Taxpayer	r											Tax	крауе	er Id	entifi	catio	n Num	ber	
umber & Street A	Address																		
ddress (continued	ad)																		
iaress (continued	:u)																		
y / Town								State		Zip	Code	+4(	or Ca	anad	lian P	ostal	Code)		
						End	doso bu	t do not s	anla ar	tano	A	lmou	unt o	f Pay	mer	t			
							our payn	nent to thi file a \$0 e	s estima	ate.									
C	0255F	ES2411	.862				טווטנ	ille a 30 e	stiiiiate	•	Mal	ke Ch	neck F	Paval	blo to	. ст		NFW	НАМЕ
																	TE OF		
DP-255-ES 2024 Version 1 09/2023		alana th		b i . F		lkiliku Duo		. Keen ble	Fation of		· M/a ula		1	MAI NH [ PO E CON	IL TO DRA BOX NCOF	537 PD NH	1 0330		
	Cut	ew F	<b>Iam</b> artme	<b>psh</b> tent of	•	Г	202		 ] _	red Tax	ES	STI	t for y	MAI NH [ PO E CON	reco	537 RD NH	10330 ——	2-063	7
	Cut	ew F	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24	P		ES	STI	t for y	MAI NH [ PO E CON	reco	537 RD NH	10330 ——	2-063	7
Version 1 09/2023	No Rev	ew F	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24 55-ES	P		ES	STII	t for y	MAI NH I PO E CON	D U	o: 637 DD NH rds TILI MEI	10330 ——	2-063	7
wersion 1 09/2023	No Rev	<b>ew F</b> Depo	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24 55-ES	P		ES	STII	t for y	MAI NH I PO E CON	D U	o: 637 DD NH rds TILI MEI	TY NT F	2-063	7
wersion 1 09/2023	No Rev	<b>ew F</b> Depo	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24 55-ES	P		ES	STII	t for y	MAI NH I PO E CON	D U	o: 637 DD NH rds TILI MEI	TY NT F	2-063	7
version 1 09/2023	No Rev	<b>ew F</b> Depo	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24 55-ES	P		ES	STII	t for y	MAI NH I PO E CON	D U	o: 637 DD NH rds TILI MEI	TY NT F	2-063	7
Ame of Taxpayer	No Rev	<b>ew F</b> Depo	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24 55-ES	P		ES	STII	t for y	MAI NH I PO E CON	D U	o: 637 DD NH rds TILI MEI	TY NT F	2-063	7
	No Rev	<b>ew F</b> Depo	<b>Iam</b> artme	<b>psh</b> tent of	ire	DI	202 P-25	24 55-ES	P 024	ROP	EST	STII Y T	MA AX	MAI NH I PO E CON	DRA BOX of reco	o: 637 FD NH rds TILI MEI	TY NT F	2-063	7

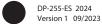
0255ES2411862

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

Make Check Payable to: **STATE OF NEW HAMPSHIRE** 

MAIL TO:

NH DRA PO BOX 637 CONCORD NH 03302-0637





# ESTIMATED UTILITY PROPERTY TAX INSTRUCTIONS



#### WHO MUST PAY ESTIMATED TAX

Every utility or utility owner required to file a Utility Property Tax Payment Form must also make Estimated Utility Property Tax payments for the subsequent tax year, unless the annual estimated tax is less than \$200.

#### WHERE TO FILE

File online at Granite Tax Connect www.revenue.nh.gov/gtc or mail to NH DRA, PO Box 637, Concord NH 03302-0637.

#### WHEN TO MAKE ESTIMATED TAX PAYMENTS

One quarter of the estimated utility property tax is due on April 15, June 15, September 15 and December 15 of the tax year. If any of these dates fall on a weekend or legal holiday, the estimated tax payment is due on the next business day.

#### **PAYMENT OF ESTIMATED TAX**

Estimated tax may be paid in full with the initial declaration (Estimated Utility Property Tax, Payment Form 1) or in equal installments on the due dates stated above. Make checks payable to State of New Hampshire.

#### ROUNDING OFF

Money items on all forms shall be rounded off to the nearest whole dollar.

#### UNDERPAYMENT PENALTY

A penalty may be imposed under RSA 21-J:32 for an underpayment of estimated taxes if the payments are less than 90% of that tax 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.

#### **EXCEPTIONS TO THE UNDERPAYMENT PENALTY**

The penalty shall not apply if you meet one of the exceptions provided in 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 due.

#### **NEED FORMS?**

To obtain additional forms visit our website at www.revenue.nh.gov or call the Forms Line at (603) 230-5001.

#### **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.