

2024 NH-1065-ES

ESTIMATED PARTNERSHIP 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-I: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, 2024
2				June 15, 2024
3				Sept. 15, 2024
4				Dec. 15, 2024

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 www.revenue.nh.gov/gtc







New HampshireDepartment of Revenue Administration

2024 NH-1065-E

ESTIMATED PARTNERSHIP BUSINESS TAX PAYMENT FORM 1

17715	Revenu	e Adn			ion		NH-	-106	5-ES			BUS	INE	ES:	5 T <i>F</i>	AX F	PAY	'MI	EN	TF	OR	M 1	l		
or the CALENDAR	year 202 4	4 or oth	er tax	able ŗ	eriod:																				
MMDDYYYY			MM	DDYY	ΥY					Тахр	ayer lo	lentifi	catio	n N	umbe	er			M					IS ONI	
		to																						ov/gt	
										If iss	ued a	DIN,	use [DIN	in ID	box.									
												TON C													
ame of Partnershi	p/Limited	Liability	Comp	oany																					
umber & Street Ac	ddress																								
ddress (continued	l)																								
ity / Town										:	State		Zi	ip Co	ode +	4 (or	Cana	dian	Post	al Co	ode)				
																									_
									Enclose						5		1/4	BET	1						
									your p		ent to i le a \$														
														_			1/4 [BPT	2						
																Δ	mou	nt of	:						
																,		men							
	Ne	ong this w Ha Depar	imp tmer	shi nt of	·e	.—.]		2024 -106		ss Tax			ST	IM	AT	ED	PA	RTI	NEI	RSI	HIP				
or the CALENDAR	year 202 4	4 or oth																							
MDDYYYY			MM	DDYY	ΥY					Taxp	ayer lo	lentifi	catio	n N	umbe	er			M					S ONI	
		to																						ov/gt	
										If iss	ued a	DIN, i				box.									
ame of Partnershi	p/Limited	Liability	Comp	pany							D	IVI	use	FEI	11										
umber & Street Ac	ddress																								
ddress (continued	d)																								
(•																								
ty / Town											State		7	in C	odo .	1100	Cana	dian	Dost	al C	odo)				
ty / TOWIT										Ī	Jiale		21	ih C	oue +	4 (or	Calla	uidii	rust	aı CC	Jue)				

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





New Hampshire Department of Revenue Administration

2024 NH-1065-ES

ESTIMATED PARTNERSHIP BUSINESS TAX PAYMENT FORM 3

MDDYYYY MMDDYYYY	Taxpayer Identification	n Numbei		MAKE YOUR PAYMENTS ONLIN
to				AT GRANITE TAX CONNECT www.revenue.nh.gov/gtc
ame of Partnership/Limited Liability Company	If issued a DIN, use D DO NOT use		oox.	
umber & Street Address				
ddress (continued)				
ity / Town	State Zi	ip Code + 4	l (or Canadian	Postal Code)
	nclose, but do not staple or t	ite.	1/4 BET	1
l	Do not file a \$0 estimate	<u>. </u>	1/4 BPT	2
			Amount of Payment	3
NH-1065-ES 2024 Version 1 08/2023 MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302 Cut along this line to submit Estimated Partnership Bu		·		your records.
Cut along this line to submit Estimated Partnership But New Hampshire Department of Revenue Administration Or the CALENDAR year 2024 or other taxable period:	usiness Tax. Keep the Estima	MATE	Vorksheet for D PARTN	your records.
Cut along this line to submit Estimated Partnership But New Hampshire Department of Revenue Administration Or the CALENDAR year 2024 or other taxable period: MMDDYYYY MMDDYYYY to	usiness Tax. Keep the Estima ESTI ES BUSINES	MATE SS TA)	PARTN	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT
Cut along this line to submit Estimated Partnership But New Hampshire Department of Revenue Administration or the CALENDAR year 2024 or other taxable period: MMDDYYYY to Dame of Partnership/Limited Liability Company	ESTI BUSINES Taxpayer Identification	MATE SS TA)	PARTN	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT
Cut along this line to submit Estimated Partnership But New Hampshire Department of Revenue Administration or the CALENDAR year 2024 or other taxable period: MMDDYYYY to lame of Partnership/Limited Liability Company Jumber & Street Address	ESTI BUSINES Taxpayer Identification	MATE SS TA)	PARTN	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT
Cut along this line to submit Estimated Partnership But New Hampshire Department of Revenue Administration or the CALENDAR year 2024 or other taxable period: IMDDYYYY MMDDYYYY to lame of Partnership/Limited Liability Company Jumber & Street Address address (continued)	ESTI BUSINES Taxpayer Identification If issued a DIN, use D DO NOT use	MATE SS TA) In Number	D PARTN C PAYME	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT www.revenue.nh.gov/gtc
Cut along this line to submit Estimated Partnership But Pepartment of Revenue Administration To the CALENDAR year 2024 or other taxable period: IMMDDYYYY In to Important of Partnership/Limited Liability Company Jame of Partnership/Limited Liability Company Jame of Continued)	ESTI BUSINES Taxpayer Identification If issued a DIN, use D DO NOT use	MATE SS TA) In Number	PARTN	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT www.revenue.nh.gov/gtc
Cut along this line to submit Estimated Partnership Bu New Hampshire Department of Revenue Administration or the CALENDAR year 2024 or other taxable period: MMDDYYYY MMDDYYYY to Name of Partnership/Limited Liability Company Sumber & Street Address Address (continued) Eity / Town	ESTIL BUSINES Taxpayer Identification If issued a DIN, use D DO NOT use State Zi colose, but do not staple or to your payment to this estima	MATE SS TA) In Number DIN in ID b FEIN	D PARTN C PAYME	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT www.revenue.nh.gov/gtc
Cut along this line to submit Estimated Partnership Bu New Hampshire Department of Revenue Administration or the CALENDAR year 2024 or other taxable period: MMDDYYYY MMDDYYYY to Name of Partnership/Limited Liability Company Sumber & Street Address Address (continued) Eity / Town	ESTI BUSINES Taxpayer Identification If issued a DIN, use D DO NOT use State Zi	MATE SS TA) In Number DIN in ID b FEIN	D PARTN C PAYME	your records. ERSHIP NT FORM 4 MAKE YOUR PAYMENTS ONLIN AT GRANITE TAX CONNECT www.revenue.nh.gov/gtc



2024 NH-1065-ES

ESTIMATED PARTNERSHIP BUSINESS TAX INSTRUCTIONS



WHO MUST PAY ESTIMATED TAX

Every entity required to file a Business Profits Tax return 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 is:

- less than \$200 for Business Profits Tax.
- less than \$260 for Business Enterprise Tax.

WHERE TO MAKE PAYMENTS

Make estimated tax payments at Granite Tax Connect www.revenue.nh.gov/gtc or mail to NH DRA, PO Box 1265, Concord, NH 03302-1265.

WHEN TO MAKE PAYMENTS

Note: If the 15th falls on a Saturday, Sunday, or legal holiday, the estimated payment is due on the next business day.

CALENDAR YEAR FILERS:

1st quarterly estimated tax payment is due April 15, 2024

2nd quarterly estimated tax payment is due June 15, 2024

3rd quarterly estimated tax payment is due September 15, 2024

4th quarterly estimated tax payment is due December 15, 2024

FISCAL YEAR FILERS:

A quarterly estimated tax payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which the estimate relates. **FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATED TAX PAYMENT FORM.**

PAYMENT OF ESTIMATED TAX

Estimated tax may be paid in full with the initial declaration, or in installments on the required quarterly due dates. If paying in full, only one payment form is required. By utilizing Granite Tax Connect at www.revenue.nh.gov/gtc, you may authorize the Department of Revenue Administration (DRA) to automatically withdraw estimate payments from your account electronically. Simply specify each date for which you would like a payment to be withdrawn from your account and each payment will be withdrawn on those dates.

UNDERPAYMENT OF ESTIMATED TAX 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 estimated tax payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be assessed. If an estimated tax 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 are met.** See "Exceptions to the Underpayment of Estimated Tax Penalty" below.

EXCEPTIONS TO THE UNDERPAYMENT OF ESTIMATED TAX PENALTY

The underpayment of estimated tax penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP-2210/2220 to determine whether you have met one of the exceptions or to compute the amount of the penalty associated with the underpayment of estimated tax. This form may be obtained from our website www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

NOTE: BET FILING THRESHOLDS CHANGED

Please note for taxable periods beginning on or after January 1, 2023, the filing thresholds for the Business Enterprise Tax have increased to:

- Gross business receipts in excess of \$281,000 (from \$250,000)
- Enterprise value tax base greater than \$281,000 (from \$250,000)

NOTE: BPT FILING THRESHOLDS CHANGED

Please note for taxable periods beginning on or after January 1, 2023, the filing threshold for the Business Profits Tax has increased to:

• Gross business income in excess of \$103,000 (from \$92,000)

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.