



**ESTIMATED RAILROAD TAX**

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

1	2023 Railroad Company Railroad Tax (see Notice of Value and Tax Bill, Line 5)	1	
2	2023 Overpayment applied to 2024 taxes	2	
3	Balance of Estimated Railroad Company Railroad 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**



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**DP-110-ES**

**ESTIMATED RAILROAD TAX**  
**PAYMENT FORM 1**

**Due April 15, 2024**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)




**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

DP-110-ES 2024  
Version 1 08/2023

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



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**DP-110-ES**

**ESTIMATED RAILROAD TAX**  
**PAYMENT FORM 2**

**Due June 15, 2024**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)




**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

DP-110-ES 2024  
Version 1 08/2023



**Due September 15, 2024**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)




**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

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



**Due December 15, 2024**

Name of Taxpayer

Taxpayer Identification Number



Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)




**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



## **WHO MUST PAY ESTIMATED TAX**

Every company must make Estimated Railroad Tax payments for the subsequent tax year unless the annual estimated tax is less than \$200.

## **WHERE TO FILE**

File on-line at Granite Tax Connect [www.revenue.nh.gov/gtc](http://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 railroad company railroad 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 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 Railroad Tax, Payment Form 1) or in equal installments on the due dates. 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 the law (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.

## **NEED FORMS?**

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

## **NEED HELP?**

Call the Department of Revenue Administration, Municipal & Property Division at (603) 230-5950. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.