



## **WHO MUST PAY ESTIMATED TAX**

Every communications services provider required to file a Communications Services Tax return must also make estimated tax payments if their average monthly liability exceeds \$10,000.

## **WHERE TO FILE**

File online 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**

Estimated payments are due on or before the 15th day of the month during which tax collection liability is incurred. If the 15th is on a weekend or State holiday, the estimated payment is due on the next business day.

## **PAYMENT OF ESTIMATED TAX**

Payments are to equal 90% of the communications services provider's actual tax collections for the same calendar month of the preceding year. If no tax was collected in the preceding year, 90% of the reasonably estimated tax collections for the month.

## **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 payment is less than 90% of that tax period's tax liability. If estimated 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](http://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.