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## **1 Who Must Pay Estimated Tax**

Every individual, partnership, association, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 (See paragraph 6 for exceptions).

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## **2 Where to Mail Payments**

Mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

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## **3 When to Make Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due April 16, 2002  
2nd quarterly payment due June 17, 2002  
3rd quarterly payment due September 16, 2002  
4th quarterly payment is due January 15, 2003.

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the close of your fiscal year.

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## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:  
STATE OF NEW HAMPSHIRE.

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## **5 Underpayment Penalty**

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

**This penalty will not be imposed if any of the statutory exceptions apply per quarter.**

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## **6 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). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

To obtain this form call the forms line at (603)271-2192 or from our web site at [www.state.nh.us/revenue](http://www.state.nh.us/revenue).

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## **7 Specific Questions**

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 2072, Concord, NH 03302-2072. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX  
QUARTERLY PAYMENT FORMS**

**2002 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All interest and dividend income taxable by the State..... 1 \_\_\_\_\_
- 2 Less Exemption – check the exemptions that apply:  
 2(a)  Yourself  Spouse  Partnership  Fiduciary Total number of boxes checked \_\_\_\_\_ x \$2400 =2(a) \_\_\_\_\_  
 2(b)  65 (or over) or disabled  Blind  Spouse 65 (or over) or disabled  Spouse Blind Total number of boxes checked \_\_\_\_\_ x \$1200 =2(b) \_\_\_\_\_  
 2 (c) Total exemptions [Line 2(a) plus 2(b)]..... 2(c) \_\_\_\_\_
- 3 New Hampshire Taxable Income [Line 1 less Line 2(c)]..... 3 \_\_\_\_\_
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%)..... 4 \_\_\_\_\_
- 5 2001 OVERPAYMENT applied to 2002 taxes..... 5 \_\_\_\_\_  
 (If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 less Line 5).. 6 \_\_\_\_\_

If Line 4 is less than \$200 see instructions paragraph No. 1.

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 4 of worksheet)	2001 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1. ....	\$ .....	\$ .....	\$ .....	April 16, 2002
2. ....	\$ .....	\$ .....	\$ .....	June 17, 2002
3. ....	\$ .....	\$ .....	\$ .....	Sept. 16, 2002
4. ....	\$ .....	\$ .....	\$ .....	Jan. 15, 2003

**IMPORTANT:**

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2002**

042  
For CALENDAR YEAR **2002** or other taxable period beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

CHECK ONE:  ① INDIVIDUAL/JOINT  ③ PARTNERSHIP  ④ FIDUCIARY  
PLEASE PRINT OR TYPE

FOR DRA USE ONLY

**Payment Form 1**  
Calendar Year — Due  
April 16, 2002

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		Amount of This Payment \$ <input type="text"/>

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2035  
CONCORD NH 03302-2035

Make check payable to: **STATE OF NEW HAMPSHIRE**  
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

FORM

DP-10-ES

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2002

For CALENDAR YEAR 2002 or other taxable period beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

Payment Form 2 Calendar Year - Due June 17, 2002

Form fields for Payment Form 2: LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER

FOR DRA USE ONLY

Form fields for Payment Form 2: NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY/TOWN, STATE & ZIP CODE

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION TO: PO BOX 2035 CONCORD NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

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FORM

DP-10-ES

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2002

For CALENDAR YEAR 2002 or other taxable period beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

Payment Form 3 Calendar Year - Due September 16, 2002

Form fields for Payment Form 3: LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER

FOR DRA USE ONLY

Form fields for Payment Form 3: NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY/TOWN, STATE & ZIP CODE

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION TO: PO BOX 2035 CONCORD NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

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FORM

DP-10-ES

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2002

For CALENDAR YEAR 2002 or other taxable period beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

Payment Form 4 Calendar Year - Due January 15, 2003

Form fields for Payment Form 4: LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER

FOR DRA USE ONLY

Form fields for Payment Form 4: NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY/TOWN, STATE & ZIP CODE

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION TO: PO BOX 2035 CONCORD NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

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