



# **ESTIMATED INTEREST AND DIVIDENDS TAX**

## Taxpayer's Worksheet - Keep This Page For Your Records

1 All interest and dividend income subject to tax under RSA 77		
2 Less Exemption(s) – check the exemption(s) that apply (see instructions):		
2(a) Yourself Spouse Partnership/LLC Estate	Total number of boxes checked	x \$2400 = 2(a)
2(b) 65 (or over) or disabled Blind	Total number of boxes checked	x \$1200 = 2(b)
Spouse 65 (or over) or disabled Spouse Blind		
2(c) Total exemptions (Line 2(a) plus 2(b))		
3 New Hampshire Taxable Income (Line 1 minus Line 2(c))		
4 New Hampshire Interest and Dividends Tax (Line 3 multiplied by 3%)		
If Line 4 is less than \$500, see instructions		

5 RSA 77-G Education Tax Credit	
6 OVERPAYMENT from previous taxable period (If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next consecutive installment(s) until fully depleted)	
7 BALANCE OF ESTIMATED INTEREST AND DIVIDENDS TAX (Line 4 minus Lines 5 and 6)	

# **COMPUTATION AND RECORD OF PAYMENTS**

Date Paid	Amount of Each Installment (1/4 of Line 4)	Overpayment and Credit Applied to Installment	Balance Due	Calendar Year Due Dates
				April 15, 2024
				June 15, 2024
				Sept. 15, 2024
				Jan. 15, 2025

# **IMPORTANT**

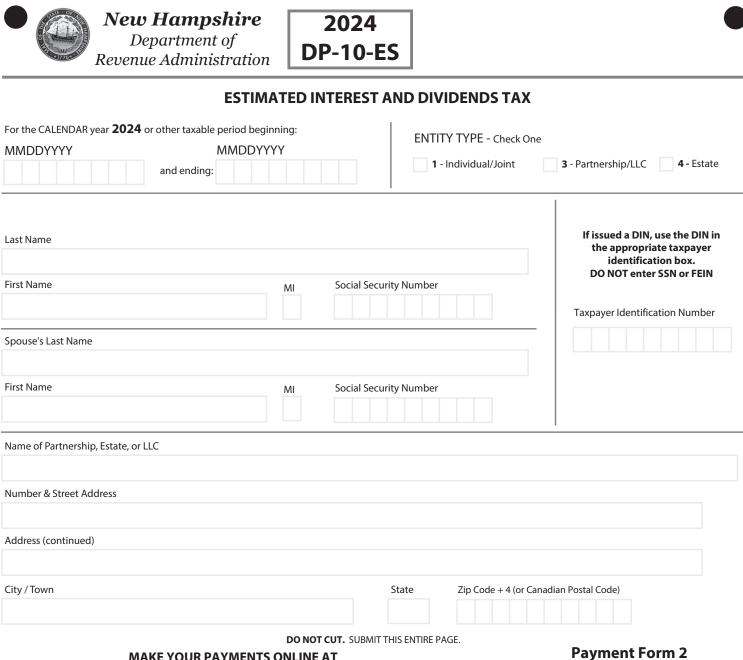
Enter the primary taxpayer and spousal information in the same order on all tax documents to avoid delays in processing.

## 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

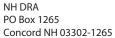


DP-10-ES 2024



#### MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT www.revenue.nb.gov/gtc

GRANTE TAX CONNECT <u>www.revenue.nn.gov/gtc</u>		Amount of	
Or mail to:		This Payment	
	Make Check Payable to: STATE OF NEW HAMPSHIRE		
NH DRA	Enclose, but do not staple or tape your payment		<u> </u>
PO Box 1265	Enclose, but do not his estimate		



to this estimate.



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# **INSTRUCTIONS**

### Who Must Pay Estimated Tax

Every taxpayer required to file an Interest and Dividends Tax Return must also make estimated Interest and Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$500. See "Exceptions to the Underpayment of Estimated Tax Penalty" below.

Note: For taxable periods ending on or after December 31, 2013, interest and dividends income shall be taxed as follows:

- Income received by estates held by trustees treated as grantor trusts under Section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire.
- Income reported by, and taxed federally as interest or dividends to, a trust beneficiary shall be included as interest or dividends in the return of such beneficiary, to the extent that the beneficiary is an inhabitant or resident of New Hampshire with respect to distributions from a trust not treated as a grantor trust under 671 of the United States Internal Revenue Code.

#### Where to Make Payments

Make estimated tax payments online 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 tax payment is due on the next business day.

CALENDAR YEAR FILERS:

1st quarterly estimated tax payment due April 15, 2024 2nd quarterly estimated tax payment due June 15, 2024 3rd quarterly estimated tax payment due September 15, 2024 4th quarterly estimated tax payment is due January 15, 2025

#### FISCAL YEAR FILERS:

Quarterly estimated tax payments are due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

### **Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration, or in installments on the required due dates. If paying in full, only one payment form is required. By utilizing Granite Tax Connect at www.revenue.nh.gov/qtc, you may authorize the Department of Revenue Administration 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.

Joint filers: Enter the primary taxpayer and spousal information in the same order on all tax documents to avoid delays in processing.

### **Underpayment of Estimated Tax Penalty**

A penalty may be imposed pursuant to RSA 21-J:32 for any underpayment of estimated tax if the payments are less than 90% of the current tax period's tax liability. If estimate payments are not made by the statutory due date, even if 90% of the tax is eventually paid, an underpayment penalty may be assessed. 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 are met.

#### **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 at www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

### **Need Help?**

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at www.revenue.nh.gov or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person, and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.