



**PAYMENT FORM AND APPLICATION FOR 7-MONTH  
EXTENSION OF TIME TO FILE BUSINESS TAX RETURN**

FILE ONLINE AT GRANITE TAX CONNECT  
[www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc)

PRINT OR TYPE

100% OF TAX PAYMENT IS DUE ON OR BEFORE THE ORIGINAL DUE DATE OF THE TAX

For the CALENDAR year **2023** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending

**ENTITY TYPE** Check one of the following

- 1 - Proprietorship    2 - Corporation    3 - Partnership  
 4 - Fiduciary    5 - Non-Profit Organization    6 - Combined Group

Proprietor's Last Name

**If issued a DIN,  
use DIN in appropriate  
taxpayer identification box.  
DO NOT enter SSN or FEIN  
if you have a DIN.**

First Name

MI

Social Security Number

Corporate, Partnership, Estate, Trust, Non-Profit or LLC Name

Taxpayer Identification Number

Principal Business Activity Code (Federal)

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Round to the nearest whole dollar

1 Enter 100% of the Business Enterprise Tax (BET) determined to be due (net of credit)	1	<input type="text"/>
2 Enter 100% of the Business Profits Tax (BPT) determined to be due (net of credit)	2	<input type="text"/>
3 Subtotal (Line 1 plus Line 2)	3	<input type="text"/>
4 LESS: Credit carried over from prior year and total estimated tax payments	4	<input type="text"/>
5 BALANCE DUE: (If negative or zero, <b>DO NOT FILE</b> this form. As long as 100% of the BET and BPT tax due has been paid by the due date, an automatic 7-month extension to file will be granted.)	5	<input type="text"/>

Mail to:  
NH DRA  
PO Box 1265  
Concord NH 03302-1265

Make Check Payable to:  
**STATE OF NEW HAMPSHIRE**  
Enclose but **DO NOT** staple or tape your  
payment to this extension

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**PAYMENT FORM AND APPLICATION FOR 7-MONTH EXTENSION OF TIME TO FILE BUSINESS TAX RETURN**

**DO NOT FILE THIS FORM IF LINE 5  
IS NEGATIVE OR ZERO  
THIS IS NOT AN EXTENSION OF TIME TO PAY**

**FILE ONLINE AT GRANITE TAX CONNECT:  
[www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc)**

**WHO MUST FILE**

Taxpayers who have not paid 100% of their Business Enterprise Tax (BET) and/or Business Profits Tax (BPT) determined to be due by the due date of the tax and are requesting a 7-month extension to file their BET and BPT returns. To make an additional payment in order to have paid 100% of the tax determined to be due, you may submit this form with payment or make your payment electronically by accessing Granite Tax Connect [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc) by the original due date of the tax. An extension will **not** be granted if 100% of the tax determined to be due is not paid timely. **Do not file this form if the Balance Due (Line 5) is negative or zero.**

**AUTOMATIC EXTENSION**

If you have paid 100% of the BET and BPT determined to be due by the due date of the tax, you will be granted an automatic 7-month extension to file your New Hampshire BET and BPT returns WITHOUT filing this form. If you meet this requirement, you may file your New Hampshire BET and BPT return up to 7 months beyond the original due date of the return and you will not be subject to the late filing penalty. **Note that an extension of time to file your return is not an extension of time to pay the tax.**

**WHEN TO FILE**

This form must be postmarked on or before the original due date of the return. Electronic payments must be made before midnight on the due date of the return.

**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 1265, Concord, NH 03302-1265.

**ONLINE FILING**

Pay 100% of your tax payment online and you will not have to file this form. Access Granite Tax Connect at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

RSA 21-J:3, XXI requires taxpayers who had a tax liability in the prior tax year of \$100,000 or more to remit payment electronically. Pursuant to RSA 21-J:33, III, in the case of any failure to comply with the electronic payment requirements under RSA 21-J:3, XXI, a penalty shall be added to the amount of tax due equal to 5% of the amount of such tax not to exceed \$5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay electronically was due to reasonable cause and not willful neglect of the taxpayer.

**REASONS FOR DENIAL**

Applications for extension will be denied for reasons such as, but not limited to, the application was postmarked after the due date for filing the return, or payment of 100% of the balance due shown on Line 5 did not accompany this application or was not received electronically by the due date of the return.

**NEED HELP?**

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at [www.revenue.nh.gov](http://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.