





1 ESTIMATED TAX BASE AND/OR TAXABLE BUSINESS PROFITS	BET (a)	BPT (b)
(a) BET Taxable Base After Apportionment		
(b) New Hampshire Taxable Business Profits After Apportionment		
2 TAX		
(a) Line 1(a) x .0055		
(b) Line 1(b) x .075		
3 CREDITS		
(a) RSA 162-L:10 (CDFA Investment Tax Credit)		
(b) RSA 162-N (Economic Revitalization Zone Tax Credit)		
(c) RSA 162-P (Research & Development Tax Credit)		
(d) RSA 162-Q (Coos County Job Creation Tax Credit)		
(e) RSA 77-G (Education Tax Credit)		
(f) RSA 400-A (Insurance Tax Credit)		
(g) RSA 77-A:5, X (BET Credit)		
(h) RSA 188-E:9-a (CTE Centers Tax Credit)		
(i) RSA 21-I:103 (Granite State Paid Family and Medical Leave Plan Tax Credit)		
(j) Total Credits (Sum of Lines 3(a) through 3(i))		
4 ESTIMATED TAX FOR THE CURRENT YEAR (Line 2 minus Line 3(j))		
5 OVERPAYMENT FROM PREVIOUS TAXABLE PERIOD		
6 BALANCE OF BUSINESS TAXES DUE (Line 4 minus Line 5)		

### **COMPUTATION AND RECORD OF PAYMENTS**

Date Paid	Amount of Each Installment <b>BET</b> (1/4 of Line 6 above) <b>BPT</b>	<b>Total Due</b> (BET and/or BPT)	Calendar Year Dates	
			April 15, 2025	
			June 15, 2025	
			Sept. 15, 2025	
			Dec. 15, 2025	

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

## FILE ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP/\_/





2025 NH-1040-ES

		MMDDYYYY	MMDDY	YYY
For the CALENDAR year <b>2025</b> or other t	axable period beginning:		and ending:	
Proprietor's Last Name				Taxpayer Identification Number
First Name	MI	Social Security Num	ber	If issued a DIN, use the DIN in the appropriate taxpayer identification box. DO NOT enter SSN or FEIN
Limited Liability Company				
Number & Street Address				
Address (continued)				
City / Town		State	Zip Code + 4 (or Canadia	n Postal Code)
	DO N	OT CUT. SUBMIT THIS ENT	IRE PAGE.	
	T GRANITE TAX CO enue.nh.gov/TAP/_		1	
Or mail to: NH DRA	Make Chec	– k Payable to: <b>W HAMPSHIRE</b>	1/4 BET	1
	Enclose, but do not sta	ble or tape your payment estimate.	1/4 BPT	2
			Amount of Payment	3
				DO NOT FILE A \$0 ESTIMATE





		MMDDYYYY		MMDDY	IMDDYYYY		
For the CALENDAR year <b>2025</b> or other ta	axable period beginning:			and ending:			
Proprietor's Last Name					Taxpayer Identification Number		
First Name	MI	Social Secu	urity Number		If issued a DIN, use the DIN in the appropriate taxpayer identification box. DO NOT enter SSN or FEIN		
Limited Liability Company							
Number & Street Address							
Address (continued)							
City / Town			State	Zip Code + 4 (or Canadiar	n Postal Code)		
	DO	NOT CUT. SUBMI	T THIS ENTIRE PA	AGE.			
	T GRANITE TAX C nue.nh.gov/TAP/						
Or mail to: NH DRA	Make Ch	eck Payable to:	-	1/4 BET	1		
PO Box 1265 Concord NH 03302-1265	Enclose, but do not s	NEW HAMPSHIR taple or tape you is estimate.		1/4 BPT	2		
				Amount of Payment	3		
					DO NOT FILE A \$0 ESTIMATE		





	Ν	MMDDYYYY		MMDDYYYY			
For the CALENDAR year <b>2025</b> or other t	axable period beginning:		and ending:				
Proprietor's Last Name				Т	axpayer Ider	ntificatior	n Number
First Name	MI	Social Security Nu	mber		If issued a D the appro identi DO NOT e	opriate ta ification	axpayer box.
Limited Liability Company							
Number & Street Address							
Address (continued)							
City / Town		State	Zip Code + 4 (o	or Canadian Post	al Code)		
	DO NO	<b>DT CUT.</b> SUBMIT THIS EN	TIRE PAGE.				
	T GRANITE TAX CC mue.nh.gov/TAP/_			1/4 BET 1			
NH DRA ST	<b>STATE OF NE</b> Enclose, but do not stap	< Payable to: <b>W HAMPSHIRE</b> ble or tape your payme estimate.	nt	1/4 BPT 2			
			ount of ayment 3				
				D	0 NOT FIL	.E A \$0	ESTIMATE

Revenue Administration

For the CALENDAR year <b>2025</b> or other taxable period beginni	MMDDYYYY ng:	MMDDYY and ending:	YY
Proprietor's Last Name			Taxpayer Identification Number
First Name	MI Social Security Number		lf issued a DIN, use the DIN in the appropriate taxpayer identification box. DO NOT enter SSN or FEIN
Limited Liability Company			
Number & Street Address			
Address (continued)			
City / Town	State	Zip Code + 4 (or Canadian	Postal Code)
	<b>DO NOT CUT.</b> SUBMIT THIS ENTIRE PAG	GE.	
FILE ONLINE AT GRANITE TA gtc.revenue.nh.gov/T	AP/_/	1/4 BET	1
NH DRA STATE PO Box 1265 Enclose, but do r	e Check Payable to: <b>OF NEW HAMPSHIRE</b> not staple or tape your payment to this estimate.	1/4 BPT 2	2
		Amount of Payment	3 DO NOT FILE A \$0 ESTIMATE

