



ESTIMATED FIDUCIARY BUSINESS TAX

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 (1/4 of Line 6 above)		Total Due (BET and/or BPT)	Calendar Year Dates
		BET	BPT		
1					April 15, 2025
2					June 15, 2025
3					Sept. 15, 2025
4					Dec. 15, 2025

IMPORTANT
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
gtc.revenue.nh.gov/TAP/_/



For the CALENDAR year **2025** or other taxable period beginning:

MMDDYYYY

MMDDYYYY

and ending:

Taxpayer Identification Number

If issued a DIN, use DIN in ID box.
DO NOT use FEIN

Name of Estate or Trust

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Enclose, but do not staple or tape
your payment to this estimate.
Do not file a \$0 estimate.

1/4 BET 1

1/4 BPT 2

Amount of
Payment 3

MAKE CHECK PAYABLE TO: State of New Hampshire
MAIL TO: NH DRA, PO Box 1265, Concord, NH 03302-1265

NH-1041-ES 2025
Version 1 06/2024

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Cut along this line to submit Estimated Fiduciary Business Tax. Keep the Estimated Tax Worksheet for your records.



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