

2025 NH-1120-ES



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



	New Han Departm Revenue Adm	nent of	2025 NH-1120-ES		ESTIMATED CO NESS TAX - PAY	
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				Amount of Payment	3		
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