



ESTIMATED CORPORATE BUSINESS TAX

	BET (a)	BPT (b)
1 ESTIMATED TAX BASE AND/OR TAXABLE BUSINESS PROFITS		
(a) BET Taxable Base After Apportionment		
(b) New Hampshire Taxable Business Profits		
2 TAX		
(a) Line 1(a) x .0055		
(b) Line 1(b) x .075		
3 CREDITS		
(a) RSA 162-L:10 (CDFA New 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 77-A:5, XVII and RSA 77-E:3-f (Granite Patron of the Arts Tax Credit)		
(g) RSA 400-A (Insurance Tax Credit)		
(h) RSA 77-A:5, X (BET Credit)		
(i) RSA 188-E:9-a (CTE Centers Tax Credit)		
(j) RSA 21-I:103 (Granite State Paid Family and Medical Leave Plan Tax Credit)		
(k) Total Credits (Sum of Lines 3(a) through 3(j))		
4 ESTIMATED TAX FOR THE CURRENT YEAR (Line 2 minus Line 3(k))		
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, 2026
2				June 15, 2026
3				September 15, 2026
4				December 15, 2026

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**](https://gtc.revenue.nh.gov/TAP)



For the CALENDAR year **2026** or other taxable period:
MMDDYYYY MMDDYYYY

to

Taxpayer Identification Number

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

Name of Corporation/Limited Liability Company

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

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtrc.revenue.nh.gov/TAP

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



For the CALENDAR year **2026** or other taxable period:
MMDDYYYY MMDDYYYY

to

Taxpayer Identification Number

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

Name of Corporation/Limited Liability Company

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

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtrc.revenue.nh.gov/TAP



For the CALENDAR year **2026** or other taxable period:

MMDDYYYY to MMDDYYYY

Taxpayer Identification Number

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

Name of Corporation/Limited Liability Company

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

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP

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



For the CALENDAR year **2026** or other taxable period:

MMDDYYYY to MMDDYYYY

Taxpayer Identification Number

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

Name of Corporation/Limited Liability Company

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

MAKE YOUR PAYMENTS ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP