

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL
 NEXUS MEMBERS OF A COMBINED GROUP**

For the CALENDAR year **2000** or other tax period beginning _____ and ending _____
 Mo Day Year Mo Day Year

SECTION I APPORTIONMENT FACTORS		Name: FEIN	Name: FEIN	Name: FEIN	TOTALS
COMPENSATION AND WAGES FACTOR	1 NH Compensation and Wages Paid or Accrued				
	2 Everywhere Compensation				
	3 COMPENSATION FACTOR (Line 1 ÷ by Line 2) Enter on Line 21	.	.	.	
INTEREST FACTOR	4 Average of NH Property				
	5 Average of Everywhere Property				
	6 INTEREST FACTOR (Line 4 ÷ by Line 5) Enter on line 26	.	.	.	
DIVIDEND FACTOR	7 NH Sales (See instructions)				
	8 Everywhere Sales (See instructions)				
	9 Sales Factor (Line 7 ÷ by Line 8)	.	.	.	
	10 Sub-total (Sum of Lines 3,6 and 9)	.	.	.	
	11 DIVIDEND FACTOR (See instructions) Enter on Line 15	.	.	.	
SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT					
DIVIDEND APPORTIONMENT	12 Dividends Paid				Enter this amount on Form BET-WE, Line 1:
	13 Less Dividend Deduction (See instructions)				
	14 Subtotal (Line 12 less Line 13)				
	15 Dividend Apportionment Factor (From Line 11)	.	.	.	
	16 Taxable Dividends (Line 14 multiplied by Line 15)				
	17 TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter 0)				
	COMPENSATION AND WAGES APPORTIONMENT	18 Everywhere Compensation Paid or Accrued			
19 LESS: Retained Compensation (See instructions)					
20 Subtotal (Line 18 less Line 19)					
21 Compensation Apportionment Factor (From Line 3)		.	.	.	
22 TAXABLE COMPENSATION (Line 20 multiplied by Line 21)					
23 LESS: Dividend Offset (See Instructions)					
24 TOTAL TAXABLE COMPENSATION (Line 22 less Line 23)					
INTEREST APPORTIONMENT	25 Interest Paid or Accrued				Enter this amount on Form BET-WE, Line 3:
	26 Interest Apportionment Factor (From Line 6)	.	.	.	
	27 Taxable Interest (Line 25 multiplied by Line 26)				
	28 LESS: Dividend Offset (See instructions)				
	29 TOTAL TAXABLE INTEREST (Line 27 less Line 28)				