

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS**

BET-WE

**SEQUENCE #2**

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

**YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$100,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000 FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.**

|   |   |   |  |   |
|---|---|---|--|---|
| <b>STEP 1</b><br>PLEASE<br>PRINT OR<br>TYPE NAME            | Name of Principal NH Business Organization  |   | FEDERAL EMPLOYER IDENTIFICATION NUMBER |   |
|   | Complete Form BET-80-WE to determine the values for lines 1, 2 and 3. Form BET-80-WE may be obtained by calling (603) 271-2192. |   |  |   |
| STEP 2<br>Compute<br>the<br>Enterprise<br>Value Tax<br>Base | 1 Dividends Paid  | 1 |  |   |
|   | 2 Compensation and Wages Paid or Accrued  | 2 |  |   |
|   | 3 Interest Paid or Accrued  | 3 |  |   |
|   | 4 Enterprise Value Tax Base<br>(Sum of Lines 1, 2 and 3)  |   | 4                                      |   |
| STEP 3<br>Figure<br>Your Tax                                | 5 N.H. Business Enterprise Tax<br>(Line 4 x .0050)  |   |  | 5 |
|   | 6 RSA 162-L, Community Development<br>Finance Authority Credit (See instructions)   |   |  | 6 |
|   | 7 Business Enterprise Tax Net of Statutory<br>Credit (Line 5 less Line 6. <b>IF NEGATIVE,<br/>ENTER 0.</b> )                    |   |  | 7 |

**ENTER THE AMOUNT FROM LINE 7 ONTO LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.  
 IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

**BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS**  
**LINE-BY-LINE INSTRUCTIONS**

|   |   |
|---|---|
| <b>STEP 1</b><br>Name<br>And FEIN                               | At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year 2000.<br>Please PRINT the principal NH business organization's name and federal employer identification number in the spaces provided.  |
| <b>BET</b><br>Apportion-<br>ment                                | Business Enterprise Tax Base Apportionment:<br>Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for lines 1, 2 and 3 of the Form BET-WE.  |
| <b>STEP 2</b><br>Compute the<br>Enterprise<br>Value Tax<br>Base | Line 1 Enter the total amount from line 17 of the BET-80-WE.<br>Line 2 Enter the total amount from line 24 of the BET-80-WE.<br>Line 3 Enter the total amount from line 29 of the BET-80-WE.<br>Line 4 Enter the sum of lines 1, 2 and 3.   |
| <b>STEP 3</b><br>Figure Your<br>Tax                             | Line 5 Multiply line 4 by .0050.<br>Line 6 Enter the amount of any Community Development Finance Authority Credit claimed pursuant to RSA 162:L. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. If you also claim this credit on your BPT or other tax form the combined total shall not exceed \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999.<br>Line 7 Enter the total amount of line 5 less line 6. <b>IF NEGATIVE, ENTER 0.</b><br><br><b>NOTE:</b> The allowable amount of Community Development Finance Authority Credit must be determined and applied on a separate entity basis for each nexus business enterprise. |