

For the CALENDAR year **2002** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

SEQUENCE # 1

STEP 1 Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (continued)		PRINCIPAL BUSINESS ACTIVITY CODE (Federal)
CITY/TOWN, STATE & ZIP CODE			

STEP 2
Return Type, Federal Information and Filing Requirement

ARE YOU REQUIRED TO FILE A BET RETURN: YES _____ NO _____ If you checked yes, please make sure the complete return is attached to the BT-Summary.

ARE YOU REQUIRED TO FILE A BPT RETURN: YES _____ NO _____

② CORPORATION ③ PARTNERSHIP ① PROPRIETORSHIP AMENDED RETURN
 ② COMBINED GROUP ⑤ NON-PROFIT ④ FIDUCIARY FINAL RETURN

Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____. Do not use this form to report an IRS adjustment. See step 2 instructions.

STEP 3
PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY

STEP 4 Figure Your Balance Due or Overpayment	1 (a) Business Enterprise Tax Net of Statutory Credit	1 (a)		
	(b) Business Profits Tax Net of Statutory Credits	1 (b)		1
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2 (a)		
	(b) Payments from 2002 estimated taxes	2 (b)		
	(c) Payments carried over from prior year	2 (c)		
	(d) Payments with original return (Amended returns only)	2 (d)		2
	3 TAX DUE: (Line 1 minus Line 2)			3
	4 ADDITIONS TO TAX:			
	(a) Interest (See instructions)	4 (a)		
	(b) Failure to Pay (See instructions)	4 (b)		
	(c) Failure to File (See instructions)	4 (c)		
	(d) Underpayment of Estimated Tax (See instructions)	4 (d)		4
	5 (a) Subtotal of Amount Due (Line 3 plus Line 4)	5 (a)		
5 (b) Return Payment made Electronically	5 (b)			
5 BALANCE DUE: Make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.			5	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6			
7 Apply overpayment amount on Line 6 to:	(a) Credit - The 2003 tax liability			7 (a)
	(b) Refund - Allow 12 weeks for processing			7 (b)

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5
Signature(s)

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

FOR DRA USE ONLY

SIGNATURE (IN INK)	DATE	SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER	DATE
TITLE		PREPARER'S TAX IDENTIFICATION NUMBER	
SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY)		PREPARER'S ADDRESS	
NH DEPT OF REVENUE ADMINISTRATION MAIL TO: PO BOX 637 CONCORD NH 03302-0637		CITY/TOWN, STATE & ZIP CODE	

BT-SUMMARY**BUSINESS TAX SUMMARY**

Instructions

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name, Address, Social Security or Federal Employer Identification Number	<p>At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.</p> <p>Please PRINT the taxpayer's name, address, social security number, federal employer identification number, or department identification number and principal business activity code in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form.</p> <p>Enter spouse's name and social security number in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Single member LLC's shall use their department identification number (DIN) wherever social security numbers or federal employer identification numbers are required.</p>																					
STEP 2 Return Type, Federal Information and Filing Requirement	<p>Please indicate whether or not you are required to file the Business Enterprise Tax return and Business Profits Tax return. If you are required to file either the BET return or BPT return, you must also file the BT-Summary. Failure to answer questions in STEP 2 may result in inquiries from the Department, which may generate late filing penalties.</p> <p>Check the entity type which corresponds to your organizational structure. In the case of a single member LLC, check the organization structure that corresponds to the federal return used to report the income and deductions to the IRS.</p> <p>Check the AMENDED RETURN box if this is the second (or additional) Business Tax Summary that has been filed for any ONE tax period. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer operates in New Hampshire.</p> <p>Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the tax years examined by the IRS on the line provided. To report IRS adjustments you must submit the Report of Change Form under separate cover. To obtain this form and instructions please call (603) 271-2186.</p>																					
STEP 3	PLEASE COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY.																					
STEP 4 Figure Your Balance Due or Overpayment	<p>Line 1(a) Enter the amount of your Business enterprise Tax balance due net of statutory credits. Line 1(b) Enter the amount of your Business Profits Tax balance due net of statutory credits. Line 1 Enter the sum of Lines 1(a) and 1(b). Line 2(a) Enter the amount paid with application for extension(s), form BT-EXT. Include extension payments made by Electronic Funds Transfer (EFT). Line 2(b) Enter estimated payments to be applied to this year. Include estimate payments made by EFT. Line 2(c) Enter the prior year overpayment which was carried forward to this tax year. Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary. Line 2 Enter the total of Lines 2(a) through 2(d). Line 3 Enter the amount of Line 1 minus Line 2. Show a negative amount with parenthesis, e.g., (\$50). Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due if applicable for each line. Line 4(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> $\frac{\text{Tax Due (Line 3)}}{\text{Number of days}} \times \frac{\text{Daily rate decimal equivalent}}{\text{Daily rate decimal equivalent}} = \frac{\text{Interest due}}{\text{Daily rate decimal equivalent}}$ <p>Enter on Line 4(a).</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the Department for applicable rates for any other years)</p> <table border="1" data-bbox="285 1098 1273 1255"> <thead> <tr> <th>PERIOD</th> <th>RATE</th> <th>DAILY RATE DECIMAL EQUIVALENT</th> </tr> </thead> <tbody> <tr> <td>1/1/2003 - 12/31/2003</td> <td>8%</td> <td>.000219</td> </tr> <tr> <td>1/1/2002 - 12/31/2002</td> <td>9%</td> <td>.000247</td> </tr> <tr> <td>1/1/2001 - 12/31/2001</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>1/1/1999 - 12/31/2000</td> <td>10%</td> <td>.000274</td> </tr> <tr> <td>1/1/1998 - 12/31/1998</td> <td>11%</td> <td>.000301</td> </tr> <tr> <td>Prior to 1/1/98</td> <td>15%</td> <td>.000411</td> </tr> </tbody> </table> <p>Line 4(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment. Line 4(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is being filed. Line 4(d) UNDERPAYMENT PENALTY: If Line 1(a) or 1(b) is more than \$200 you were required to file estimated Business Profits Tax and/or Business enterprise Tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimates payments, complete and attach Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained by calling (603) 271-2192. Line 4 Enter the total of Lines 4(a) through 4(d). Line 5(a) Enter the tax due (Line 3) plus the sum of interest and penalties (Line 4). Line 5(b) Enter the amount of payment made by Electronic Funds Transfer for this return only. Any extension or estimate payments made by Electronic Funds Transfer should be included on Lines 2(a) and 2(b) respectively. Enter the amount of Line 5(a) minus Line 5(b). This is the balance due. Line 5 Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return. Please enclose, but do not staple or tape, your payment with this return. To ensure the check is credited to the proper account, please put your federal employer identification number, department identification number or social security number on the check. Line 6 If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus Line 5(b)] then you have overpaid. Enter the amount overpaid. Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on Line 7(a). The remainder, if any, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT																				
1/1/2003 - 12/31/2003	8%	.000219																				
1/1/2002 - 12/31/2002	9%	.000247																				
1/1/2001 - 12/31/2001	11%	.000301																				
1/1/1999 - 12/31/2000	10%	.000274																				
1/1/1998 - 12/31/1998	11%	.000301																				
Prior to 1/1/98	15%	.000411																				
STEP 5 Signature (in ink)	<p>The return must be dated and signed in ink by the taxpayer or authorized agent. If you are filing a joint return, then both you and your spouse or authorized agent must sign and date the return, in ink. If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink. The preparer must also enter their federal employer identification number, social security number, or federal preparer tax identification number (PTIN) and their complete address.</p>																					