NOTE: FILE THIS FORM ONLY FOR AMENDED RETURNS. DO NOT USE FOR CURRENT TAX PERIOD

BRT
BET

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION <br> BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS, PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS

## SEQUENCE \# 2

## YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000.

For the CALENDAR year 2005 or other taxable period beginning $\quad$ Mo Day Year and ending $\frac{\text { Mo Day } \quad \text { Year }}{}$
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.


## BUSINESS ENTERPRISE TAX RETURN

Instructions
INSTRUCTIONS

| STEP 1 <br> Name and FEIN | At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. <br> Please PRINT the Corporate, Partnership, Fiduciary, Non-Profit or SMLLC name and federal employer identification number or Department Identification Number, in the spaces provided. |
| :---: | :---: |
| BET-80 <br> Apportion- <br> ment | If your business activity is conducted both inside and outside New Hampshire and is subject to tax in another state, whether or not actually imposed by the state, complete Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, to determine the values for Lines 1, 2 and 3 of the Form BET. |
| STEP 2 <br> Compute the <br> Taxable enterprise Value Tax Base | If business activity was both inside and outside NH. <br> Line 1 Enter the total amount from the BET-80, Line 17. <br> Line 2 Enter the total amount from the BET-80, Line 24. <br> Line 3 Enter the total amount from the BET-80, Line 29. <br> Line 4 Enter the sum of Lines 1, 2, and 3. <br> If business activity was $\mathbf{1 0 0 \%}$ inside New Hampshire. <br> Line 1 Enter the total dividends paid. <br> Line 2 Enter the total compensation on wages paid or accrued. <br> Line 3 Enter the total interest paid or accrued. <br> Line 4 Enter the sum of Lines 1,2 , and 3. <br> See BET Instructions and Quick Checklist. |
|  | Line 1: <br> DIVIDENDS PAID <br> Enter the amount of dividends paid. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock of the same enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does NOT include the following: <br> - Distributions of money or property to beneficiaries of a trust qualified under Section 401 of IRC; <br> - Cash or non-cash payments of life, sickness, accident, or other benefits to members or their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under Section 501 (c) (9) or the IRC; <br> - Distributions of money or property to participants from any common trust fund as defined under Section 484 of the IRC; <br> - Policyholder dividends as defined under Section 808 of the IRC, to the extent such dividends are not reduced pursuant to Section 809 of the IRC; <br> - Payment of interest on deposits of depositors of a mutual bank or credit union; or <br> - Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under Section 641 or described in Section 664 of the IRC, provided that, this sub-paragraph shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities, and those incidental to or in support of such personal investment activities. |
|  | Line 2: COMPENSATION AND WAGES PAID OR ACCRUED <br> Enter the amount of compensation paid or accrued, per RSA $77-\mathrm{E}: 1, \mathrm{~V}$, including deferred compensation. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers or directors of the business enterprise and subject to or specifically exempt from withholding under Section 3401 of the IRC. <br> The compensation amount entered on Line 2 should include the amount of any compensation deduction taken under the Business Profits Tax pursuant to RSA 77-A:4, III in the taxable period. It should also include any net earnings from self-employment subject to tax under Section 1401 of the US IRC to the extent it was not included in the amount of any deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III in the taxable period. If the proprietor is a partner in a partnership, the net earnings from self-employment does not include the partner's distributive share of the partnership earnings. |

