

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

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS BUSINESS RECEIPTS WERE GREATER THAN \$150,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000 FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.

**SEQUENCE #2**

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1 Name and Tax ID</b>	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the principal New Hampshire business organization's name and federal employer identification number in the spaces provided. Whenever FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not FEIN.
<b>BET-80-WE Apportionment</b>	Business Enterprise Tax Base Apportionment: 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>NOTE:</b> BET Nexus differs from BPT Nexus
<b>STEP 2 Compute the Taxable Enterprise Value Tax Base</b>	Line 1 Enter the total amount from the BET-80-WE, Line 17(a). Line 2 Enter the total amount from the BET-80-WE, Line 24(a). Line 3 Enter the total amount from the BET-80-WE, Line 29(a). Line 4 Enter the sum of Lines 1, 2 and 3.
<b>STEP 3 Figure Your Tax</b>	Line 5 Multiply Line 4 by .0075. Line 6: STATUTORY CREDITS <b>CDFA Credit</b> (Investment Tax Credit RSA 162-L:10 & RSA 77-A:5,XI). Enter the amount of any CDFA Investment Tax Credit claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax forms(s) the combined total shall not exceed \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. <b>The Economic Revitalization Zone (ERZ) Tax Credit</b> enter the amount of any ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N. <b>Research &amp; Development Tax Credit</b> enter the unused amount of BPT credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P. Enter the sum of 6(a) through 6(d) on Line 6. Line 7 Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. <b>Enter the amount from Line 7 on Line 1(a) of the BT-Summary.</b>

For the CALENDAR year **2007** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

**THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.**

<b>STEP 1 Please Print or Type</b>	Name of Principal New Hampshire Business Organization	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
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If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained from our web site at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling (603) 271-2192.

<b>STEP 2 Compute the Taxable Enterprise Value Tax Base</b>	1 Dividends Paid	1		
	2 Compensation and Wages Paid or Accrued	2		
	3 Interest Paid or Accrued	3		
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4
<b>STEP 3 Figure Your Tax</b>	5 Business Enterprise Tax (Line 4 multiplied by .0075)			5
	6 STATUTORY CREDITS			
	(a) RSA 162-L:10. CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N Community Reinvestment and Opportunity Credit. Repealed for tax years ending on or after 7/01/07.	6(b)		
	(c) RSA 162-N. Economic Revitalization Zone Tax Credit. Effective for tax periods ending on or after 7/01/07	6(c)		
	(d) RSA 162-P. Research & Development Tax Credit (unused portion, see instructions) Effective for tax periods ending on or after 7/01/07.	6(d)		6
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) <b>ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.</b>			7