

**BET-80-WE****BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL  
NEXUS MEMBERS OF A COMBINED GROUP**For the CALENDAR year **2008** or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year**SEQUENCE #3**

NAME OF PRINCIPAL NH BUSINESS ORGANIZATION				
FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER		COLUMN A	COLUMN B	COLUMN C
		Name:	Name:	Name:
<b>SECTION I APPORTIONMENT FACTORS</b> (See General Instructions)		FEIN	FEIN	FEIN
<b>Com-pensa-tion and Wages Factor</b>	1 New Hampshire Compensation and Wages Paid or Accrued			
	2 Everywhere Compensation			
	3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21	.	.	.
<b>Interest Factor</b>	4 Average of New Hampshire Property			
	5 Average of Everywhere Property			
	6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26	.	.	.
<b>Dividend Factor</b>	7 New Hampshire Sales			
	8 Everywhere Sales			
	9 Sales Factor (Line 7 divided by Line 8)	.	.	.
	10 Subtotal (Sum of Lines 3, 6 and 9)	.	.	.
	11 DIVIDEND FACTOR (Line 10 divided by number of factors in subtotal) Enter on Line 15	.	.	.
<b>SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT</b> (See General Instructions)				
<b>Dividend Appor-tionment</b>	12 Dividends Paid			
	13 LESS: Dividend Deduction			
	14 Subtotal (Line 12 minus 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 nega-tive enter zero)			
	17(a) Sum of Columns 17(A), 17(B), and 17(C). Enter this amount on Form BET-WE, Line 1: TOTAL 17(a)			
<b>Com-pensa-tion and Wages Appor-tionment</b>	18 Everywhere Compensation Paid or Accrued			
	19 LESS: Retained Compensation			
	20 Subtotal (Line 18 minus Line 19)			
	21 Compensation Apportionment Factor (From Line 3)	.	.	.
	22 Taxable Compensation (Line 20 multiplied by Line 21)			
	23 LESS: Dividend Offset			
	24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)			
	24(a) Sum of Columns 24(A), 24(B) and 24(C). Enter this amount on Form BET-WE, Line 2: TOTAL 24(a)			
<b>Interest Appor-tionment</b>	25 Interest Paid or Accrued			
	26 Interest Apportionment Factor (From Line 6)	.	.	.
	27 Taxable Interest (Line 25 multiplied by Line 26)			
	28 LESS: Dividend Offset			
	29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28)			
	29(a) Sum of Columns 29(A), 29(B) and 29(C). Enter this amount on Form BET-WE, Line 3: TOTAL 29(a)			

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

**WHO MUST APPORTION**

A business enterprise must apportion its enterprise value tax base if:

- its 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, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not it is actually imposed by the other state.

**SPECIFIC APPORTIONMENT QUESTIONS**

Questions regarding apportionment under the New Hampshire Business Enterprise Tax should be directed to: NH DRA, Central Taxpayer Services, PO Box 457, Concord, New Hampshire 03302-0457. Telephone: (603) 271-2191.

**LINE-BY-LINE INSTRUCTIONS****NAME & IDENTIFICATION NUMBER**

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. PRINT the taxpayer's name, address, social security number, or department identification number in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their SSN or FEIN.

Enter the name and federal identification number of each nexus member at the top of each column. If additional columns are needed attach a schedule using the same format. Complete Lines 1 through 29 separately for each New Hampshire nexus member in the combined group. Note: BET nexus differs from BPT nexus. Public Law 86-272 does not apply to BET. See the General Instructions - Who Must File - for the filing threshold for each tax type.

**SECTION I APPORTIONMENT FACTORS****COMPENSATION AND WAGES FACTOR****LINES 1 & 2**

Enter on Line 1 the "New Hampshire" compensation and wages paid or accrued. Enter on Line 2 the "EVERYWHERE" compensation and wages paid or accrued.

"Compensation and wages" includes all wages, salaries, fees, bonuses, commissions or other payments paid or accrued, including deferred compensation, 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 US Internal Revenue Code (IRC) Section 3401. Payments made expressly exempt from withholding under IRC Sections 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19), and (20) should not be included.

**LINE 3**

Enter on Line 3 the amount of Line 1 divided by Line 2. Express this amount as a decimal to six places.

**INTEREST FACTOR****LINES 4 & 5**

Enter on Line 4 the average value of beginning and ending "New Hampshire" real and tangible personal property owned and employed. Enter on Line 5 the average value of beginning and ending "EVERYWHERE" real and tangible personal property owned and employed. Property includes all real and tangible personal property owned and employed by the business enterprise during the taxable period in the regular course of its trade or business.

Leasehold improvements are treated as property owned by the business enterprise. Real and tangible personal property which is rented or leased is NOT included in the Business Enterprise Tax interest factor.

"Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the enterprise's business activities. Property shall be included if it is actually used or is available for use or capable of being used during the taxable period in the regular course of the trade or business of the enterprise. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded until such property is actually used or available for use by the business enterprise in its regular trade or business.

**Valuation of Owned Property:** Property owned by the business enterprise must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in accordance with the valuation method used for federal income tax purposes.

**Average Value of Owned Property:** The beginning and ending cost of owned property is used to determine the average cost for the property. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the taxable period or when available for use.

**LINE 6**

Enter on Line 6 the amount of Line 4 divided by Line 5. Express this amount as a decimal to six places.

**DIVIDEND FACTOR****LINE 7 & 8**

Enter on Line 7 the "New Hampshire" sales. Enter on Line 8 the "EVERYWHERE" sales. Sales include:

- sales, less returns and allowances,
- interest, rents and royalties,
- dividends which are not eligible for the dividend deduction under RSA 77-E:3, II and III,
- capital gain income,
- net gains or losses, and
- other income unless the other income is properly includible as a reduction of an expense or allowance.

**LINE 9**

Enter on Line 9 the amount of Line 7 divided by Line 8. Express this amount as a decimal to six places.

**LINE 10**

Enter on Line 10 the sum of the Lines 3, 6 and 9.

**LINE 11**

Enter on Line 11 the amount of Line 10 divided by 3. Express this amount as a decimal to six places. If there are only two "EVERYWHERE" factors, then divide by 2; if only one "EVERYWHERE" factor, divide by 1.