

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS, COMBINED GROUPS, PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS

SEQUENCE # 2

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.

F	od beginning _	Mo	Day Ye	and	ending _	Mo	Day	 Year		
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.										
STEP 1 Print or Type Name					EDERAL EMPLOYER IDENTIFICATION NUMBER OR EPARTMENT IDENTIFICATION NUMBER					
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 measured by net income, a capital stock tax, or other similar taxes, whether or not it is actually imposed by another 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 to determine the values for Lines 1, 2 and 3. Combined groups must complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. If you need Form BET-80 or BET-80-WE it may be obtained from our web site at <a href="https://www.nh.gov/revenue">www.nh.gov/revenue</a> or by calling (603) 271-2192.										
STEP 2 Compute the Tax- able Enterprise Value Tax Base	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				
STEP 3 Figure Your Tax	5 New Hampshire 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	(b) RSA 162-N Community Reinvestment and Opportunity Credit Repealed for tax years ending on or after 7/01/07.	6(b)								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 (see instructions).	6(c)				-				
	(d) RSA 162-P. Research & Development Tax Credit (unused portion, see instructions) Effective for tax periods ending on or after 9/07/07.	6(d)				-				
	(e) RSA 162-Q Coos County Job Creation Tax Credit	6(e)				6				
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.					7				