

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PROPRIETORSHIP BUSINESS PROFITS TAX RETURNFor the CALENDAR year **2009** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

SEQUENCE # 4A

Due date for CALENDAR year is on or before **April 15, 2010** or the 15th day of the 4th month after the close of the taxable period.**YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

STEP 1	PROPRIETOR LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
Print or Type	SPOUSE/CU PARTNER'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER

STEP 2	CU Partners/Spouses may NOT combine net results of separately held business organizations.					
Figure Your Tax	SCH R IRC RECONCILIATION	COLUMN A Proprietor Income	COLUMN B Spouse/CU Partner's Income			
1	NET PROFIT (LOSS) FROM BUSINESS (From Federal Schedule C).....			1		
2	RENTAL INCOME (LOSS)					
	(a) Income (Loss) From Rental Activity (From Federal Schedule E).....			2(a)		
	(b) Net Farm Rental Profit (Loss) (Federal Form 4835, Line 32).....			2(b)		
	(c) TOTAL			2(c)		
3	NET FARM PROFIT (LOSS) (From Federal Schedule F).....			3		
4	NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES (See instructions) Attach schedule if additional space is needed.			(Federal Form 4797 or Schedule D)		
	(1) Description of Property	(2) Gain or Loss	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To Proprietor	(6) Total Attributed To Spouse/CU Partner
(a)						
(b)						
(c) TOTAL				4(c)		
5	INSTALLMENT GAIN (LOSS) (Federal Form 6252) (See instructions) Attach schedule if additional space is needed.					
	(1) Date of Original Sale Mo Day Year	(2) Gain or Loss	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To Proprietor	(6) Total Attributed To Spouse/CU Partner
(a)						
(b)						
(c) TOTAL				5(c)		
6	Gross Business Profits [Combine Lines 1, 2(c), 3, 4(c), and 5(c)]			6		
7	New Hampshire Net Operating Loss Deduction (Attach Form DP-132).....			7		
8	Compensation for Personal Services (See worksheet and instructions)			8		
9	Other Additions and Deductions per RSA 77-A:4 (If negative, show in parenthesis.)			9		
10	Adjusted Gross Business Profits			10		
(Combine Line 6 through Line 9. If negative, show in parenthesis.)						
11	New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.).....			11		
Interstate Proprietorships must apportion income—See DP-80 instructions.						
12	New Hampshire Taxable Business Profits (Line 10 x Line 11. If negative, enter zero.).....			12		
13	New Hampshire Business Profits Tax (Line 12 x 8.5%)			13		
STEP 3	Credits: allowed under RSA 77-A:5 as shown on Form DP-160			14		
	Subtotal (Line 13 minus Line 14)			15		
	Business Enterprise Tax Credit (See instructions).....			16		
Figure Your Credits	Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 15 or Line 16. See instructions)			17		
	(a) New Hampshire Business Profits Tax Net of Statutory Credits (Line 15 minus Line 17) ..			18(a)		
	(b) New Hampshire Business Profits Tax Net of Statutory Credits (Sum of Line 18(a), Columns A and B.).....			18(b)		

ENTER THE AMOUNT FROM LINE 18(b) ON LINE 1(b) OF THE BT-SUMMARY.

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.